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Annual Report on the Administration of the Excise Department in the Province of Bombay

For the Year 1939-40

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REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN THE PROVINCE OF BOMBAY FOR THE YEAR 1939-40.

Note.—Throughout the report, the figures in rectangular brackets wherever placed in juxta-position to those given for the year under report, refer to the previous year (1938-39).

CHAPTER I.

ADMINISTRATIVE CHANGES.

The following were the principal features of the Excise system during the year 1939-40 :—

(1) The rationing system was continued for country spirit except in the Fixed Fee Areas mentioned at item (12) below. The total ration for the Province was the same as for the previous year, the district being the unit of rationing. This ration was distributed by Collectors, the annual ration for each shop being fixed at the beginning of the year and adjustments made from time to time between shops as required. No monthly ration for shops was fixed, except for certain shops on the borders of Prohibition Areas and Dry Areas.

(2) The system of double auction sanctioned for the disposal of licenses for the retail sale of country spirit, opium and hemp drugs in the previous year was discontinued. Attempts were made to dispose of all such licenses first by auction. Wherever no bids were offered, or the bids offered were inadequate, the licenses were disposed of by tender or negotiation. The only exceptions to this system were shops affected by prohibition measures introduced into the areas referred to in item (13) below, and those country spirit shops in fixed fee areas mentioned in item (12) below. Shops affected by Prohibition were continued to the existing licensees, or failing that disposed of by auction or negotiation up to the date from which prohibition schemes were introduced. The country liquor shops in the fixed fee areas were given by selection for fixed fees. (Government Resolution, Revenue Department, No. 9685/33, dated 5th January 1939.)

(3) All toddy licenses, except those licenses which were affected by prohibition measures, were disposed of for the toddy year ending 31st July 1940 by auction first. In cases where there were no bids or the bids offered were inadequate, the licenses were disposed of by tender or negotiation. (Government Resolution, Revenue Department, No. 946/39, dated 10th July 1939.)

(4) The monthly instalment system for the recovery of license fees in respect of all classes of excise licenses, except foreign liquor and

toddy, sanctioned for the mofussil was continued as a permanent measure in all Districts except Ratnagiri, where the quarterly instalment system was continued. In the case of toddy licenses, the system of quarterly instalment was continued for all the Districts. (Government Resolutions, Revenue Department, No. 9685/33, dated 5th January 1939 and No. 946/39, dated 10th July 1939.)

(5) The opening and closing hours of country spirit, toddy, hemp drugs and opium shops remained unchanged, except that (*a*) all liquor shops in District and Taluka headquarter towns were ordered to be closed from 1-30 p.m. to 4 p.m. and (*b*) the opening hour of hemp drugs and opium shops in Bombay City was changed from 6-30 a.m. to 8-30 a.m. for the period from 1st April 1939 to 31st July 1939. (Government Resolutions, Revenue Department, No. 9685/33, dated 5th January 1939 and No. 946/39, dated 10th July 1939.)

(6) The limits of possession, sale and transport of country spirit remained unchanged except in the areas mentioned below, where the limits were fixed as shown against them :—

Belgaum District—	
Urban Areas	.. 2 bottles.
Rural Areas	.. 3 bottles.
Bijapur District—	
Urban Areas	.. 1 bottle.
Rural Areas	.. 3 bottles.
East and West Khandesh Districts—	
Rural Areas	.. 3 bottles.
Satara District—	
Satara City and Cantonment ..	.. 2 bottles.
Kaira District—	
Rural Areas	.. 2 bottles.
Bombay Suburban District—	
Rural Areas	.. 3 bottles.

(Government Resolution, Revenue Department, No. 9685/33, dated 5th January 1939.)

(7) The limits of possession, sale and transport of toddy in the undermentioned areas were reduced as shown against them :—

Area.	From	To
Nasik District—		
Peint Mahal	.. 1 gallon.	3 quart bottles.
East and West Khandesh Districts—	.. 4 gallons.	3 quart bottles.

Area	From	To
Thana District—		
(*a*) Dahanu Taluka and Umbergaon Peta.	4 gallons.	2 gallons.
(*b*) Rest of the District	4 gallons.	1 gallon.
Poona District—		
Urban Areas	.. 1 gallon.	3 quart bottles.
Satara District—		
Urban Areas	.. 1 gallon.	3 quart bottles.
Sholapur District—		
Urban Areas	.. 1 gallon.	3 quart bottles.

(Government Resolution, Revenue Department, No. 946/39, dated 10th July 1939.)

(8) The limit of possession, sale and transport of denatured spirit was reduced to two quart bottles throughout the Province. (Government Resolution, Revenue Department, No. 6372/24, dated 12th April 1939.)

(9) The following changes in the strength of country spirit were sanctioned :—

(*a*) In Surat City the strength of 40° U.P. was substituted by 60° U.P.

(*b*) In the East and West Khandesh Districts the sale of 25° U.P. masala liquor was discontinued.

(Government Resolution, Revenue Department, No. 9685/33, dated 5th January 1939.)

(10) The following changes were sanctioned in the rates of still head duty :—

		Old.	New.
Ahmedabad District—		Rs. a. p.	Rs. a. p.
At the Kasindra, Wanch, Bareja and Bhuwaldi shops in the Daskroi Taluka (from 1st April 1939 to 31st July 1939).	40° U.P.	2 4 0	6 12 0*
	60° U.P.	1 8 0	4 8 0*
Surat District—			
At the Vagrech and Dholai (Bigri) shops in the Jalalpore Taluka.		6 7 0	5 6 0†
Thana District—			
In rural areas of the Kalyan and Bhiwandi Talukas.		Reduced by 50 per cent.	

* Per Bulk Gallon. † Per Proof Gallon.

		Old.	New.
Kanara District—			
In the " Above-Ghat Area " ..	60° U.P.	Rs. a. p. 3 14 0	Rs. a. p. 3 2 0*
Dharwar District—			
At all rural shops except Mundargi in the Gadag Taluka.		9 1 0	11 4 0†
At two rural shops in the Ranebennur Taluka.		7 13 0	9 11 0†
At four shops and one petty shop in the Ron Taluka.	4 shops. 1 petty shop.	11 4 0 9 1 0	7 13 0†
At two urban shops at Haveri and one rural shop at Devgiri in the Haveri Taluka		9 11 0	7 13 0†
Sangli State—			
In Shirhatti		9 1 0	11 4 0†

*Per Bulk Gallon. † Per Proof Gallon.

(Government Resolution, Revenue Department, No. 9685/33, dated 5th January 1939.)

(11) The sale of country spirit in sealed bottles in Nasik City, Godhra Town and Satara City and Cantonment was continued.

(Government Resolution, Revenue Department, No. 7906/33, dated 16th February 1939.)

(12) The experimental Fixed Fee System with maximum selling prices, which was in force in the undermentioned areas, was continued in—

(1) Panch Mahals Sub-Division of the Broach and Panch Mahals District;

(2) Sugwa Range of the Kolaba District;

(3) Nawapur Petha and part of the Nandurbar Taluka of the West Khandesh District; and

(4) Peint Mahal of the Nasik District.

(13) The " Dry Area " and " Prohibition Area " schemes were extended as follows :—

(*a*) Prohibition was introduced in the Town and Island of Bombay, Bombay Suburban District and that part of the Thana Mahal which is encircled by the Bassein-Thana Creek from 1st August 1939.

(*b*) The " Ahmedabad Dry Area " comprising Ahmedabad City and Suburbs was converted into a " Prohibition Area ", and the " Prohibition Area " scheme was extended to the rest of the Daskroi Taluka from 1st August 1939.

(*c*) The Broach Sub-Division of the Broach and Panch Mahals District comprising the Jambusar, Wagra, Broach and Ankleshwar talukas was converted into a " Prohibition Area ", and a 3 mile shopless belt was created round it from 1st September 1939.

(*d*) The " Kanara Dry Area " comprising the Kumta and Ankola talukas was converted into a " Prohibition Area " ; the " Dry Area " scheme was extended to the rest of the Kanara District and a 3 mile shopless belt was created round it from 1st September 1939.

(*e*) The " Ahmednagar Dry Area " comprising the Newasa and Shevgaon talukas and the Pathardi Mahal was converted into a " Prohibition Area " ; and the " Dry Area " scheme was extended to the rest of the Ahmednagar District, except Akola and Jamkhed talukas, from 1st September 1939.

(*f*) The " Bardoli Total Prohibition Area ", comprising Bardoli Taluka and part of the Mandvi Taluka, was extended by the inclusion of Valod Mahal, and a 3 mile shopless belt was created round it from 1st April 1939.

(14) With effect from 1st August 1939, all excise, except opium and hemp drugs, shops and tree-foot booths were kept closed in the following areas on the days shown against them :

(*a*) Sholapur City and Taluka.	Two mill pay days and the day following.

(Government Resolution, Revenue Department, No. 747/39, dated 12th June 1939.)

(*b*) Hubli City and 10 miles round.	Mill pay day and the day following.

(Government Resolution, Revenue Department, No. 970/39, dated 21st June 1939.)

(*c*) Dhulia, Jalgaon, Chalisgaon and Amalner Towns and 10 miles round.	Mill pay days of six large concerns and the day following.

(Government Resolution, Revenue Department, No. 272/39, dated 17th July 1939.)

(15) Toddy shops and booths in all the Municipal areas in the Province were closed on the Holi and Muharram holidays. (Government Resolution, Revenue Department, No. 7952/33, dated 4th March 1939.)

(16) All permanent refreshment stall licenses granted to cinemas and theatres were discontinued. (Government Resolution, Revenue Department, No. 7952/33, dated 4th March 1939.)

(17) Orders were passed that no temporary refreshment stall licenses should be issued for the sale of foreign liquors at all forms of entertainments. (Government Memorandum, Revenue Department, No. 1122-C/39, dated 24th June 1939.)

(18) 26 liquor shops in Nandurbar and Shahada talukas and Nawapur Petha of the West Khandesh District were managed

departmentally. (Government Resolution, Revenue Department, No. 304/39, dated 25th March 1939.)

(19) The liquor warehouses at Sirsi, Kumta, Kodibag, Ahmednagar and Broach were closed from 1st September 1939. (Government Memorandum, Revenue Department, No. 18-C/33, dated 3rd June 1939.)

(20) The scheme for the departmental collection of mhowra flowers, which was in force in the Nawapur Petha and the Nandurbar Taluka of the West Khandesh District and the Peint Mahal of the Nasik District, was continued in these areas. The scheme was extended to Sakri and Taloda talukas of the West Khandesh District and the Murbad and Shahapur talukas and Mokhada Petha of the Thana District. (Government Memorandum, Revenue Department, No. 8146-C/33-II, dated 22nd December 1939.)

(21) The cost price of opium supplied from the Gazipur factory to Indian States was fixed at Rs. 18–6–0 per seer. (Government Resolution, Revenue Department, No. 3746/24, dated 28th November 1938.)

(22) Importation of denatured spirit in excess of one pint into the Province of Bombay across the customs frontier otherwise than through any customs port or land customs station, was prohibited for all persons excepting those holding licenses to sell denatured spirit. (Government Notification, Revenue Department, No. 25/33, dated 12th February 1940).

(23) The payment of fixed annual contribution of Rs. 1,43,750 under section 63 of the Bombay Abkari Act, 1878 (V of 1878) to the Bombay Municipality was discontinued. (Government Memorandum, Revenue Department, No. 7884-C/33, dated 6th December 1938.)

(24) Orders were issued that liquor shops and toddy shops should not be located within a distance of 100 yards from police lines, a police station, a police outpost or a police chowkey. These orders, however, do not apply to existing shops. If such shops are operating within 100 yards of such police buildings, they should be removed to other localities wherever practicable. (Government Resolution, Home Department, No. 1314/4, dated 4th February 1939.)

In the body of the report all statistics of consumption and revenue relate to British Districts only.

CHAPTER II.

Country Spirit.

2. *Sale Strengths.*—The sale strengths prescribed for country spirit were the same as in the previous year, namely, 25° U.P., 30° U.P., 40° U.P. and 60° U.P. 65° U.P. strength was introduced in West Khandesh District during the year. The sale of 25° U.P. or 30° U.P. was allowed

at shops near the borders of Indian States, and in certain areas to facilitate the control of illicit distillation and illicit importation. The policy of discouraging the consumption of strong spirit, by restricting a certain number of shops in each district to the exclusive sale of weak spirit, was continued in places where such a policy had proved successful.

3. *Receipts from still head duty.*—The revenue from still head duty fell to Rs. 56,14,518 [90,24,997]. The decrease was mainly in Bombay City and in the districts of Ahmedabad, Broach, Bombay Suburban, Kanara and Ahmednagar and was due to the introduction of Prohibition measure in these districts.

4. *License Fee.*—Receipts from license fees for the right of retail vend of country spirit at shops fell to Rs. 29,13,621 [46,39,698]. The decrease was mainly in Bombay City and in the districts of Ahmedabad, Kaira, Broach, Bombay Suburban, Kanara, Ahmednagar and West Khanesh. It was chiefly due to the introduction of Prohibition measures.

5. *Revenue and Consumption in the Akrani Tract.*—The Excise Administration in the Akrani Mahal continued in the charge of the Forest Department. The Departmental Distillery at Dhadgaon continued to be worked under the supervision of an Excise Assistant Inspector. Liquor was sold by departmental shop keepers at a fixed price of annas 4 a bottle. The sale proceeds of spirit amounted to Rs. 53,316 [41,367] showing an increase of Rs. 11,949. Liquor was issued at 60° U.P. up to 31st January 1940, but from 1st February 1940 the strength was changed to 65° U.P., the selling price remaining the same. The consumption of liquor increased to 45,544 bulk gallons [27,445] due—

(1) partly to the waning of the temperance movement inspired by the teachings of the late Gula Maharaj ;

(2) partly to visits by Bhils from the shopless area of Taloda.

6. *Working of the Contract Supply System.*—Since 1st April 1929 with one exception there has been no contract supply system in any part of the Province, and all liquor with three exceptions is supplied by the Government Central Distillery at Nasik Road through its departmental local warehouses. The three exceptions are—

(1) The Akrani which as noted above is supplied from the Dhadgaon Government Distillery ;

(2) The manufacture at Chowka in the Ratnagiri District of Kaju liquor for supply to the Malwan Warehouse ; and

(3) An outstill shop at Redi which provides toddy and kaju spirits to meet competition of cheap liquor in the adjoining Goa territory.

7. *Working of the Mhowra Flowers Act.*—This was the tenth year of the extension of section 18-B of the Bombay Abkari Act relating to mhowra flowers to the whole of the Province.

No licenses for the retail sale of mhowra flowers were granted during the year. The grant of permits for possession of mhowra flowers was restricted to genuine trade and industrial purposes and for feeding cattle. 247 [703] cases of illicit possession of mhowra flowers were detected during the year in Ahmedabad 28 [91], Kaira 75 [111], Panch Mahals 51 [284], Broach 0 [2], Thana 11 [32], Kolaba 5 [9], Nasik 4 [25], West Khandesh 18 [73] and East Khandesh 55 [76]. The abnormal fall in the number of cases detected is attributed to a bad mhowra flowers season. The scheme for departmental collection of mhowra flowers which was in force in the Nawapur Peta and the Nandurbar Taluka of the West Khandesh District and the Peint Mahal of the Nasik District was continued. The scheme was extended to Sakri and Taloda talukas of the West Khandesh District and to Mokhada Petha and Murbad and Shahapur talukas of the Thana District. Several Depots were opened and the mhowra flowers were purchased at the following rates :—

	Rs.	a.	p.	
Nawapur-Nandurbar	1	4	0	per maund.
Sakri and Taloda	1	0	0	per maund.
Murbad, Shahapur and Mokhada	1	4	0	per maund.

The collection was 22,212 maunds in the West Khandesh and 5,016 maunds in Thana districts.

8. *Country Liquor Shops.*—The number of shops for the retail vend of country spirit decreased to 1,626 including one Government Depot [1,754] at the beginning of the year. With the introduction of Prohibition measures in various parts of the Province, the number further decreased to 1,257 including 30 Government Depots.

9. *Advisory Committees.*—The various Excise Advisory Committees in the Province held 512 meetings at which 702 recommendations were made. Of these 549, i.e., 78·2 per cent. were accepted. The remaining recommendations related in most cases to special hours of sale for shops in particular areas.

10. *Opening and closing hours.*—The opening hour of sale was 10-30 a.m. as in the previous year. The closing hour remained the same as in the previous year, namely 8-30 p.m. everywhere, as regards the shops which were open during the whole of the year.

In (*i*) the City of Bombay and (*ii*) the Bandra Municipal and Santa Cruz Area the closing hour was 9 p.m. until the shops were shut on the introduction of Prohibition.

11. *Consumption.*—Appendix "A", column 11, shows in terms of proof gallons the sale of country spirit at shops. There was a decrease of 279,692 proof gallons or about 28 per cent. compared with the previous year. The decrease in consumption was mainly in the districts

of Ahmedabad (19,203), Broach (12,024), Bombay Suburban District (25,012), Bombay (208,468), and Kanara (10,120) and was due to the introduction of Prohibition measures in these areas. The total ration for 1939-40 was 1,769,342 proof gallons. The consumption for the whole province was 40·4 per cent. of the ration.

12. *Administration of Distilleries and Warehouses.*—One Central Distillery and, in the beginning of the year, 33 warehouses were maintained. The following 5 warehouses were, however, closed from 1st September 1939, as the areas which they served were declared to be dry areas :—

1. Ahmednagar, Ahmednagar District.
2. Broach, Broach and Panch Mahals District.
3. Kumta,
4. Kodibag, } Kanara District.
5. Sirsi,

In addition to the above, the Sewri and Thana Warehouses were partially closed for the purposes of issue of country liquor to the licensed vendors from 1st August 1939.

The issues to retailers in the British Districts of duty paid spirit amounted to 702,274 proof gallons excluding 14,075 proof gallons issued from the Government Distillery at Dhadgaon and 2,559 proof gallons issued from the outstill at Redi as against 978,446 proof gallons in the previous year.

The seasonal contract distillery at Chowka in the Ratnagiri District which was opened in the year 1934-35 for the manufacture of kaju liquor had an outturn of 2,288 proof gallons [2,326]. Kaju liquor is issued from the Malwan Warehouse to shops in Vengurla Petha and Malwan and Deogad Talukas. The total issues of kaju liquor during the year amounted to 2,350 proof gallons.

13. *Retail sale in excess of the prescribed limit.*—Permits for the sale of country spirit in excess of the prescribed limits on special occasions were granted in the Broach and Panch Mahals, Surat, Thana, Bombay Suburban, Kanara, Dharwar, Belgaum, East Khandesh and West Khandesh Districts, for the following quantities :—

	1938-39.	1939-40.
	Gallons.	Gallons.
25° U.P.	92½	29
30° U.P.	310½	446
40° U.P.	100	153
60° U.P.	3,303½	2,490⅝

14. *Departmental Depots in West Khandesh.*—26 country liquor shops in Nawapur, Nandurbar and Shahada Talukas were converted into Government depots, where weak (60° or 65° U.P.) liquor was sold for "off" consumption at prices compatible with the purchasing capacity of

the Bhils. 11 Depots were opened first from 1st May 1939, one from 1st July 1939 and the remaining depots from 1st November 1939.

Literate managers were appointed to the depots with instructions to carry on anti-drink propaganda amongst the Bhils.

Aerated waters and tea were made available at four important depots viz. Nawapur, Chinchpada, Visarwadi and Khandbara.

One Chief Inspector, one Sub-Inspector, 26 Managers for depots and a few Petty Officers and Constables, and Hamals were employed at the depots.

It is most satisfactory to be able to observe that these departmental selling arrangements, conducted on a much more extensive basis than ever previously attempted, have proved a considerable success.

15. *Taloda Taluka Shopless Area, and the Special Fixed Fee Area.*—The fixed fee system with the maxima selling prices for the shops in Nawapur Petha and part of the Nandurbar Taluka in force during the preceding year was continued during the year under report except for the 26 shops converted into Departmental shops as described. The Taloda shopless area was continued for another year.

16. *Temperance Movement.*—The Bhil Seva Mandal continued its propaganda work, and initiated a dramatic company for the performance of plays in the Bhil dialect regarding the anti-drink movement in the Bhil villages of the West Khandesh District.

In order that the purchase price of Mhowra flowers paid to Bhils may be usefully spent, cloth depots were opened along with mhowra flowers depots. At these depots, ready made articles such as coats, shirts, caps and other articles as for instance saris and blankets were kept on sale and sold at slightly above cost price. Later on during the year, it was decided to run cloth depots along with departmentally managed depots for sale of country liquor. The idea underlying the arrangement was to put before the Bhil the opportunity of spending his money on something useful instead of spending it on drink. The scheme proved most popular as will be evidenced from the sale proceeds which amounted to Rs. 8,531.

17. *Closure of Excise shops on pay days in certain areas.*—The scheme to close liquor and toddy shops on pay days and the following day for Mills and Railway workshops and Municipalities was introduced in :—

(1) (*i*) Dhulia, (*ii*) Chalisgan, (*iii*) Jalgaon and (*iv*) Amalner towns and 10 miles round ;

(2) Sholapur City and Taluka ; and

(3) Hubli City and 10 miles round

with effect from 1st August 1939.

Under the scheme the owners of mills and the Agent, M. and S. M. Railway were requested to fix one or two days on which their employees would be paid wages every month. Thus in Dhulia, Chalisgaon, Jalgaon, Amalner and Sholapur the employees fixed two days, whereas in Hubli only one day was fixed for paying the wages. The result was that in the former areas liquor shops had to be closed for three days—two mill pay days and the day following—while in Hubli the shops had to be closed for two days only.

The owners of the mills at Dhulia, Chalisgaon, Jalgaon, Amalner, Sholapur and Hubli Cities, the Presidents of the Chalisgaon and Amalner Municipalities and the Agent and General Manager, M. & S. M. Railway, deserve the thanks of this Department for having fixed a common day or days for the disbursement of the pay to their mill operatives, sweepers and Railway workshop operatives working in the areas.

The scheme appears to be generally beneficial to the labouring classes.

CHAPTER III.

TODDY.

18. *Revenue.*—The revenue under this head derived from (1) tree-tax on trees tapped for toddy and (2) license fees for the retail sale of toddy, decreased to Rs. 43,01,962 [Rs. 61,84,522].

19. *Tree-tax.*—Receipts from tree-tax amounted to Rs. 16,89,888 [Rs. 22,29,954]. The decrease was due to the introduction of the Prohibition measures in the Province.

20. *License Fees.*—The realizations from license fees amounted to Rs. 26,12,074 [Rs. 39,54,568]. The decrease of Rs. 13,42,494 was due to the Prohibition measures introduced in the Province and lack of competition at the auctions.

21. *Trees licensed for tapping.*—The number of trees licensed to be tapped for toddy during the year under report and in the previous year is given below :—

Year.	Cocoanut.	Brab.	Date and wild palm.	Total.
1938-39	44,324	17,630	351,931	413,885
1939-40	36,636	16,435	317,224	370,295
Difference ..	—7,688	—1,195	—34,707	—43,590

The decrease is due to the introduction of Prohibition measures in the Province.

22. *Toddy Licenses.*—The licenses granted during the year under report and in the previous year were as follows :—

Year.	Domestic consumption	Tree-foot booths.	Shops.
1938-39	6,520	2,813	1,021
1939-40	7,416	2,559	975
Difference	+896	—254	—46

The decrease in the number of shops and booths is due to their reduction in pursuance of the Prohibition policy of Government.

23. *Consumption.*—A decrease of 2,761,150 gallons is reported. The decrease is due to the introduction of Prohibition measures in the Province. The procedure of paying surprise visits to toddy shops and booths was continued, and 1,512 samples of toddy were sent to the Chemical Analyser for analysis. One sample was found to contain Saccharine. No sample was found to contain Chloral Hydrate.

24. *Retail sale permitted in excess of the prescribed limit.*—Permits for the sale of toddy in excess of the prescribed limits were granted on special occasions and 2,484, 9,143, 20, 4,900, 273 gallons were sold under such permits in Surat, Thana, Belgaum, Sholapur and West Khandesh Districts respectively.

25. *Manufacture of Gul.*—The All-India Village Industries Association opened centres at Hosur (Belgaum District), Bordi (Thana District) and Atgaon (Surat District), for imparting instructions in the manufacture of gul from toddy. Mr. S. B. Patel was allowed to tap 400 trees at Mamakwada (Thana District) for the manufacture of gul from toddy. He was exempted from payment of the charges for the Excise establishment posted to supervise the operations, on the understanding that he provided the Excise Officer in charge with full information and accounts regarding all expenses incurred during the process of manufacture. This was done with a view to obtain reliable data from which to draw conclusions whether gul manufacture in this Province was an economic proposition. His report was still pending at the close of the year.

26. In the Kanara District 5 licenses were granted for the manufacture of gul against 7 in the previous year.

CHAPTER IV.

FOREIGN LIQUOR.

(Potable and Non-potable, including those of Indian manufacture.)

27. *Revenue.*—The revenue under this head mainly consists of (1) duty on Indian made liquors; (2) license fees for the sale of such liquors as well as imported liquors; and (3) vend (pass) fee on foreign liquors:—

(*a*) imported at the port of Bombay; or

(*b*) imported into the Province of Bombay from other parts of British India and Indian States and foreign possessions; or

(*c*) manufactured in the Province.

During the year under review the revenue under (1) amounted to Rs. 5,47,426 [9,41,409] (columns 11, 14, 18 and 19 of Imperial Return I). The revenue under (2) and (3) decreased to Rs. 18,80,815 [19,08,851] (columns 12, 15, 20, 21, 21A and 21B of Imperial Return I). The decrease of Rs. 4,22,019 in the total revenue as compared with the previous year was mostly due to the Prohibition measures enforced in various parts of the Province during the year.

28. *Imports and Consumption of Foreign Liquor.*—The imports of foreign liquors into Bombay City by sea, compared with those of the previous year, were as follows:—

Year.	Fermented liquors, (liquid gallons).	Wine (liquid gallons).	Potable spirits (liquid gallons).	Denatured and perfumed spirits (liquid gallons).
1939–40	829,559	25,218	89,827*	276,189
1938–39	1,292,870	42,592	103,888†	271,525
Difference ..	— 463,311	— 17,374	— 14,061	+4,664

*Includes 3,992 proof gallons and 277 bulk gallons of liqueurs.

†Includes 2,877 proof gallons and 218 bulk gallons of liqueurs.

Exports to other Provinces were made from these imports, as Bombay is the distributing centre for almost the whole of India. The following table gives statistics of sales in the Province of foreign liquors in the year

under report, compared with those of the previous year, (Imperial Return IV, columns 9, 10, 11, 12, 13 and 15) :—

Year.	Fermented liquors, (bulk gallons).	Wines (bulk gallons).	Potable spirits (bulk gallons).	Non-potable denatured and perfumed spirits (bulk gallons).
1939–40	620,386	19,149	121,623	24£,087
1938–39	970,599	28,742	154,949	312,313
Difference ..	— 350,213	— 9,593	— 33,326	— 67,226

The decrease in consumption of all sorts of potable foreign liquors was mainly due to the enforcement of Prohibition in various parts of the Province. The largest decreases occurred in Bombay and the Bombay Suburban, Ahmedabad, Kanara and Broach Districts. There was a considerable fall in the consumption of fermented liquors in the Ahmednagar District.

The consumption of all kinds of foreign liquor in the Thana District during the year under review showed an appreciable increase over that of the previous year. This increase was due to the diversion of the custom from the Bombay Prohibition Area to the easily accessible foreign liquor shops at Kalyan, Bhiwandi and Bassein in the Thana District, after the Town and Island of Bombay and the Bombay Suburban District were declared Prohibition Areas with effect from 1st August 1939.

In Poona District too the consumption, especially of fermented liquor, has greatly increased. This increase was largely due to customers from the adjoining Prohibition Areas.

29. *Canteen Tenant System Licenses.*—The number of canteen tenant licenses issued at the beginning of the year under report fell to 36 [41], but subsequent to the introduction of Prohibition in certain areas of the Province the number increased to 44.

30. *Spirituous Medicinal and Toilet Preparations.*—Six firms (five already in existence and one newly opened during the year), in Bombay were manufacturing spirituous medicinal and toilet preparations in bond. The concessional rate of duty of Rs. 5 per proof gallon was levied on purely

medicinal preparations and a rate of Rs. 17-8-0 per proof gallon was levied on toilet preparations as against the full rate of Excise duty which is Rs. 25-10-0 per proof gallon. The total quantity of rectified spirit used in the manufacture of spirituous medicinal and toilet preparations in bond was 46,913 [40,879] proof gallons. Spirituous medicinal and toilet preparations were imported from Bengal and the Central Provinces, and the Baroda, Cochin and Bansda States.

31. *Rectified Spirit and Medicated Wines.*—The sales out of bond of rectified spirit and absolute alcohol were 977 [753] gallons (Column 14 of Imperial Return IV). The quantity of rectified spirit obtained free of duty by the Government Medical Stores, Bombay, from the Government Central Distillery, Nasik Road, was 24,848 [26,474] proof gallons. No accounts of medicated wines are required to be kept and hence Column 16 of Imperial Return IV is blank.

32. *Licenses.*—The number of licenses for the sale of foreign liquor decreased to 2,974 [3,258] at the beginning of the year (Columns 7, 8, and 21 to 30 of Imperial Return III), but after the enforcement of Prohibition in parts of the Province the number increased to 4,947.

As a measure for the furtherance of temperance, Government did not renew from the beginning of the year any of the permanent refreshment stall licenses granted for the sale of foreign liquor at cinemas and theatres. In view of the decision to discontinue issue of licenses for entertainments, only 22 temporary refreshment stall licenses were issued during the year compared with 345 in the previous year (Column 27 of Imperial Return III).

The increase of almost 1,500 in the total number of foreign liquor licenses issued during the year in comparison with those of the previous year was mainly due to the large number of licenses that were granted in prohibition areas for (*i*) the sale of eau-de-Cologne, (*ii*) the sale of brandy, rum, champagne, medicated wines, arishtas and asavas by chemists on medical prescriptions, and (*iii*) the possession of rectified and denatured spirits in excess of two quart bottles for use in arts and industries (Columns 28 and 29 of Imperial Return III). Such licenses were not required previously, but were necessary on account of the restrictions imposed to enforce prohibition.

ROYAL P

CHAPTER V.

Intoxicating Drugs Other than Opium.

33. *Cultivation and Outturn of Ganja.*—The cultivation of hemp for the production of ganja was restricted to only one village of Mehekari in the Ahmednagar District. The number of licenses granted, the area

cultivated, and the quantity produced during the year under report as compared with the year 1938-39 were as follows :—

——	1938-39.	1939-40.
Area cultivated	149 acres ..	75 acres.
Outturn of Ganja	1,278 maunds ..	929 maunds.
Licenses issued to cultivators ..	62 ..	30

The average yield per acre was 12·4 maunds as against 8·6 maunds in the previous year. The increase in the average yield during the year under report was due to the timely rain and favourable climatic conditions throughout the season.

34. *Issues from Warehouses.*—The issues of hemp drugs during the year 1938-39 and those for the year 1939-40 are contrasted below :—

——	1938-39.			1939-40.		
	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Issues for sale in the Province of Bombay	636	193	148	472	129	31
Export to Indian States ..	45	21	11	38	25	11
Export to other Provinces ..	14	..	..	69	4	5
Export to foreign countries ..	3	..	..	11	..	..

35. *Consumption.*—The following statement shows the consumption of hemp drugs during the year compared with that of the previous year :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1938-39	22,234	7,576	5,977
1939-40	16,763	5,271	1,283

The most noticeable decrease in the consumption of ganja was in Broach, Bombay, Kanara, Dharwar, Sholapur, Satara, Poona, Ahmednagar

and East Khandesh districts. The decrease in Broach, Bombay, Kanara, and Ahmednagar districts was due to the introduction of Prohibition measures. The decrease in Dharwar District was due to the closure of 6 hemp drugs shops, while high selling prices charged by licensees and the reduced purchasing capacity of the people were responsible for the fall in consumption in Sholapur, Satara, Poona and East Khandesh districts. There was also a fall in the consumption of bhang and charas in Ahmedabad and Bombay owing to Prohibition. In Sholapur and East Khandesh however sales of bhang increased. The increase was due to substitution of bhang for ganja on account of the high price of ganja. The decrease in other districts is small.

36. *Revenue.*—The revenue from intoxicating drugs is derived from—

(1) quantitative duties on—

(*a*) issues from warehouses, and

(*b*) imports from other Provinces,

and

(2) license fees.

The duty and license fees amounted to Rs. 6,25,597 [10,21,579] and Rs. 4,21,541 [5,44,955] respectively.

37. *Vend licenses.*—The number of vend licenses at the beginning of the year under report was 669 [693]. Of these 20 were wholesale and 649 retail. 94 retail shops were closed during the year under report on account of the extension of Prohibition measures to some of the districts, thus reducing the total number of licenses to 575 [682]. There was at the beginning of the year 1 Government depot for the sale of hemp drugs at Ahmedabad. 11 additional depots were opened during the course of the year, i.e., 3 at Ahmedabad, 3 in Bombay Suburban District, and 5 in the Town and Island of Bombay.

CHAPTER VI.

Dangerous Drugs.

38. *Vend licenses.*—During the year under report the number of licenses granted was as follows:—

(1) 193 [181] D.D.1 licenses for the manufacture, possession and sale of manufactured drugs otherwise than on prescription. The number increased to 199 after the introduction of Prohibition measures in the various parts of the Province.

(2) 1,346 [1,100] D.D.2 licenses for the possession and sale on prescription of manufactured drugs. The number rose to 1,364 after the measures taken in various parts of the Province for the enforcement of Prohibition,

(3) 222 [270] D.D.3 authorisations to approved practitioners for the possession of coca derivatives for use in exercise of their profession but not for sale.

39. *Imports and issues in the Province.*—The quantitiy of cocaine and its allied drugs imported during the year under review fell to 7 lbs. 10 ozs. 64½ grains (Avoirdupois standard weight) [9 lbs. 14 ozs. 329 grains). The quantity sold under licenses decreased to 11 lbs. 5 ozs. 66½ grains [17 lbs. 15 ozs. 347 grains]. The statistics of cocaine transactions are given below :—

Stocks on 1st April 1939.	Imports during the year.	Total.	Sales during the year.	Closing balance on 31st March 1940.
Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.	Lbs. ozs. grs.
7 8 199$\frac{9}{10}$	7 10 64½	15 2 264$\frac{3}{5}$	11 5 66½	3 13 197$\frac{9}{10}$

CHAPTER VII.

OPIUM.

40. *Realizations from opium issued from depots.*—Opium issued from Depots realised Rs. 9,11,115 as shown in the District Treasury accounts plus a sum of Rs. 1,416 representing the gain on opium supplied to Zanzibar. Of this sum, Rs. 1,99,855 represented the cost price paid to the Government of the United Provinces, and the balance of Rs. 7,11,260 was the gain on sales. From the last figure, namely Rs. 7,11,260 an expenditure of Rs. 5,171 representing the conveyance and packing charges of opium, has to be deducted. The net profit to Government thus amounted to Rs. 7,06,089 (inclusive of duty) [7,22,394].

41. *Sales in British Districts.*—The total issues in British Districts amounted to 10,877 seers [13,084] (column 17 of Imperial Return IV) and actual sales were 10,931 seers [13,159]. The decrease of 2,228 seers was due to a fall in consumption in all the Districts of the Province except Dharwar, Bijapur, Poona and Nasik. The decrease is attributed mainly to the extension and introduction of Prohibition measures in certain parts of the Province, and partly to the high selling rates charged by licensees and also in certain areas to poor economic conditions. In the Thana District the increase in consumption of 61 seers is chiefly due to the attraction of Bombay custom to certain parts of the Thana District, when the Town and Island of Bombay and Bombay Suburban

District were declared Prohibition Areas with effect from 1st August 1939. In Poona and Nasik districts the rise of 121 and 53 seers respectively was due to the low selling rates prevailing at some shops in the districts. The variation in other districts is very small and needs no comment.

42. *License Fees.*—The fees realised for retail vend in British Districts fell to Rs. 5,22,130 [7,32,194] (column 26 of Imperial Return I). The decrease is due partly to the enforcement of Prohibition measures in certain areas of the Province and partly to less realisations at the auctions for want of competition.

43. *Retail shops.*—The total number of licenses for sale of opium fell to 661 [673] at the beginning of the year under report as shown in column 31 of Imperial Return III. The total number of licenses discontinued in the beginning was 12 of which 9 were closed in Ahmedabad District and one in each of the districts of Dharwar, Kaira and East Khandesh. The number decreased further to 575 after introduction of Prohibition in certain areas of the Province. Thus at the end of the year under report the total number of licenses was 575. In the beginning there was one Government Depôt at Ahmedabad for the sale of opium, but on the extension of Prohibition measures the number rose to 13.

44. *Supplies to Indian States.*—The total quantity of opium supplied to Indian States was 4,100 seers [4,461].

45. *Manufacture and issue in Baroda State.*—The area under poppy cultivation in Baroda State was 248 acres 19 gunthas [253 acres 8 gunthas]. The opium in hand at the commencement of the year was 30,075 seers and that manufactured during the year under report was 927 seers. The total issues to licensed dealers fell to 2,555 seers [2,797]. The stock held at the end of the year was 28,148 seers exclusive of 299 seers loss by dryage.

46. *Total Excise Opium Revenue.*—The Excise opium revenue was Rs. 14,33,245 [17,33,376]. The decrease of Rs. 3,00,131 was mainly due to the introduction of Prohibition and to some extent to the low bids realised at the auctions.

47. *Consumption of Opium for Veterinary and quasi-veterinary use.*—The quantity of opium used for veterinary and quasi-veterinary purposes during the year under review was 37 lbs. 11 ozs. 12 drs. and 16 31/800 grains [41 lbs. 14 ozs. 2 drs. 17 1/16 grs.]

48. *Measures to check the administration of Opium to children.*—The Bombay Presidency Health and Baby Week Association continued their activities, as in previous years, to warn mothers against the danger of administering opium to babies. Warnings were given by means of magic lantern lectures on infant welfare, by health talks to mothers, and by demonstration of cinema films on maternity and child welfare. The Association held three exhibitions and six cinema shows in Bombay City for the benefit of industrial workers. There are 50 centres in the Province where maternity and child welfare work is done, and the health visitors in charge of these centres are instructing mothers not to drug

babies with opium. The Lady Inspector of Factories reports through the Chief Inspector of Factories, Bombay, that 628 children attended creches in Bombay in the year under report against 605 in the previous year. In 115 cases opium drugging is reported to have stopped.

CHAPTER VIII.

Financial Results.

49. *Revenue.*—The gross realisations for the year (Imperial Return I) are contrasted below with those of the previous year :—

Item.	Realizations in		Increase.	Decrease.
	1938-39.	1939-40.		
	Rs.	Rs.	Rs.	Rs.
1. Country spirit ..	1,36,65,632	85,29,067	....	51,36,565
2. Country fermented liquor ..	61,84,522	43,02,137	....	18,82,385
3. Malt liquors ..	2,36,771	1,54,258	....	82,513
4. Wines and spirits (foreign spirits other than malt liquors, medicated wines and commercial spirits) ..	20,48,053	16,66,979	....	3,81,074
5. Commercial spirits (including medicated wines) ..	5,65,436	6,07,004	41,568	....
6. Hemp Drugs ..	15,67,282	10,47,138	....	5,20,144
7. Opium ..	17,33,376	14,33,245	....	3,00,131
8. Fines and forfeitures ..	32,789	22,073	....	10,716
9. Miscellaneous ..	1,22,966	2,18,520	95,554	....
10. Recoveries from Government commercial undertakings ..	25,65,280	19,35,792	....	6,29,488
Total ..	2,87,22,107	1,99,16,213	1,37,122	89,43,016
Total Decrease ..	....	....	....	88,05,894

50. *Expenditure.*—Exclusive of compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases (Rs. 5,24,041), the expenditure for the year (Imperial Return II) was Rs. 31,44,278 [35,33,198]. The decrease is due (*i*) to the discontinuance of the payment of the compensations (*a*) to the Bombay Municipality for loss of revenue which it previously derived from shop licenses (Rs. 1,43,750) and (*b*) to the District Local Boards in the Province in lieu of one anna cess on Excise revenue which they were formerly allowed (Rs. 6,185) and (*ii*) to decreased expenditure under "Contingencies and Special charges other than Rewards" (Rs. 2,49,342). The figures of expenditure include the price paid to the Government of the United Provinces for opium supplied to the Department, and the charges for Excise establishment in Collectors' offices paid by book adjustment to the head "25, General Administration". The cost of opium is fully recouped from the sale proceeds of opium. The gross expenditure including the compensation paid to Indian States referred to above, amounted to Rs. 36,68,319 [Rs. 40,64,542]. If the item relating to the cost of opium is excluded, it being fully recouped in the sales to licensees and others, the gross expenditure would be Rs. 33,91,591 [37,39,003]. The net revenue of the year after deducting refunds (Rs. 1,71,964) and the gross expenditure (Rs. 36,68,319) from the gross revenue (Rs. 1,99,16,213), decreased by Rs. 84,08,784, i.e., from Rs. 2,44,84,714 to Rs. 1,60,75,930.

51. *Recovery of Excise revenue by coercive process.*—Coercive processes had to be resorted to for the recovery of Excise revenue in all the districts of the Province except Surat, Broach and Panch Mahals and Ahmedabad.

52. The details of the arrears outstanding, collections made during the year and the balance to be recovered, will be found in columns 3, 6 and 10 respectively of Appendix "E" to this report. The total amount of arrears at the beginning of the year was Rs. 4,00,472. Out of this Rs. 1,65,370 were collected during the year under report, and Rs. 39,953 were written off as irrecoverable. The net arrears at the end of the year, including those for the previous year, amounted to Rs. 3,75,652, the chief arrears being in the districts of West Khandesh (Rs. 54,070), Belgaum (Rs. 45,053, Thana (Rs. 35,958), East Khandesh (Rs. 32,185), Kolaba (Rs. 32,041), Sholapur (Rs. 27,733) and Poona (Rs. 23,256). The remissions and amounts written off show an appreciable decrease, the total amount being only Rs. 39,953 as against Rs. 1,16,626 in the last year.

CHAPTER IX.

OFFENCES.

(Exclusive of the Offences detected by the Police Department in the Bombay Prohibition Area from 1st August 1939.)

53. *Offences against the Abkari Law.*—The total number of cases detected was 8,714 [7,857]. Of these 6,788 [6,955] related to liquor,

and 1,921 [899] to hemp drugs. Details will be found in columns 8 and 14 of Appendix " F ".

54. *Liquor cases.*—The total number of liquor cases detected during the year under report shows a decrease of 167 cases compared with those of the previous year. The number of cases detected under " illicit distillation " shows a decrease of 485, the number of such cases detected during the year under report being 3,091 (3,576). The decrease was mainly in the districts of Thana (217), West Khandesh (181), Panch Mahals (93), Nasik (66), Bijapur (57), Surat (51), and Ahmedabad (30). The decrease was however counter-balanced to some extent by an increase in the District of Kaira (160) and the Town and Island of Bombay (97).

The decreases in the number of detected cases of illicit distillation were due to a variety of causes operating in each District.

In Thana the departmental collection of mhowra flowers reduced the quantity of that base available for distillation in certain areas. But in those parts of the District where molasses is available as a base, the inadequacy of the Excise staff reduced the possibilities of detection.

In West Khandesh also departmental collection decreased the possibilities of detection. There was also an increased tendency to distillation in the forest where it is more difficult to detect than in the villages.

In Panch Mahals offences decreased owing to a poor mhowra flower season.

In Nasik offences declined owing to the introduction of the fixed fee system in the Peint Mahal, in consequence of which sales of licit liquor increased considerably.

In Bijapur patrolling was effective in keeping down excise offences.

In Surat the failure of the mhowra crop took away the distilling base.

In Ahmedabad also the mhowra crop failed. Cheap liquor obtainable in adjoining States reduced the attractions of illicit distillation. The establishment of an outpost at Adalaj gave additional facilities for detection.

The increase in the Kaira District was due to the greater vigilance of the Excise staff.

The number of cases of illicit distillation detected in the Town and Island of Bombay was 102 (5). Cases under " illicit importation, exportation and transportation " increased to 426 [407]. Those under " illicit possession " increased to 2,564 [1,840] and those under " unlicensed sale " decreased to 106 [134]. Cases under " other miscellaneous offences " decreased to 601 [998].

Cases of drunkenness.—Convictions for drunkenness numbered 2,656 [2,661] (Appendix "G", columns 2 and 3). Of these 864 [1,422] occurred in Bombay City.

55. *Hemp Drugs cases.*—The number of cases relating to hemp drugs increased to 1,921 [899]. The increase was mainly in the Town and Island of Bombay (625), the districts of Ahmedabad (376), Ahmednagar (62) and Kanara (32). The increase in the Town and Island of Bombay, and in the districts of Ahmedabad and Ahmednagar was due to the Prohibition measures, and that in the Kanara District was due to the detection of many cases of possession of ganja in excess of the prescribed limit by the pilgrims going to Gokarn for the Mahashivaratri fair.

56. *Cocaine cases.*—Cases relating to cocaine were 5 [5]. The cocaine traffic was mainly confined to Ahmedabad where 4 [0] cases were detected. The total quantity of cocaine seized amounted to 24 ozs. 397½ grains [7 ozs. 165 grs.]

57. *Offences against the Opium Law.*—The number of opium cases detected in British territory was 1,358 [688] (column 29, Appendix "F"). The number of cases of illicit possession detected in British territory was 1,032 [475], and that of cultivation, manufacture and illicit sale was 51 [41], 62 [36] and 49 [30] respectively. The number of cases of illegal import increased to 110 [63]. Six cases of transport of opium were detected in Bombay, and in the districts of Surat and Ahmednagar during the year under report. There were no cases of illegal export of opium during the year under report. The contraband opium seized in British territory amounted to 54 seers, 15 tolas and 170 $\frac{5}{8}$ grains [75 seers, 7 tolas and 161 grains].

58. *The Excise Intelligence Bureau.*—The Excise Intelligence Bureau continued to compile and disseminate information regarding the movements and methods of inter-provincial smugglers and offences against the Excise, Opium and Dangerous Drugs Laws.

The Finger Print Branch of the Bureau received during the year 1,864 [436] finger impression slips of excise offenders for identification. Previous convictions were traced in 198 [53] instances. At the close of the year the Bureau had on its records finger prints slips of about 37,475 excise convicts.

59. *Allegations of corruption.*—Six cases of allegations of corruption against ten members of the constabulary staff of this Department were enquired into during the year. Of these, two allegations involving three constables were not proved.

An Excise constable was dismissed from service for receiving illegal gratification from a drug dealer. One Excise Naik died before the enquiry was completed. The remaining five men were either reduced or suitably fined.

CHAPTER X.

The Dry and Prohibition Area Schemes and Other Prohibition Measures.

Bombay Prohibition Area Scheme.

60. With effect from 1st August 1939 Prohibition was introduced into the Town and Island of Bombay, the Bombay Suburban District and that part of the Thana Mahal which is encircled by the Thana-Bassein Creek.

The summarized details of the system introduced were :

(*a*) All country liquor, toddy, hemp drugs and opium shops were closed.

(*b*) The import or transport into the area of country liquor, toddy, hemp, or opium except for through transport, or on behalf of Government, or under special permission from the Commissioner was prohibited.

(*c*) The possession of toddy or charas within the area by any person was also prohibited. Similarly the possession of country liquor was forbidden except for sacramental purposes by the Parsees. The possession of foreign liquor, including tonic wines, arishtas, asavas and the like was prohibited, except under a permit or a prescription from a Registered Medical Practitioner or approved practitioner. The possession in any quantity of ganja, bhang or opium was likewise prohibited except under a permit or license.

(*d*) The number of shops for the retail and wholesale sale of foreign liquor was drastically curtailed. The holders of wholesale licenses, were required to maintain Excise establishment for supervising their operations.

(*e*) Five Departmental Drugs Depots in the Town and Island of Bombay and one each at Kurla, Thana, and Bandra were opened for the sale in sealed packets of drugs to addicts holding permits granted on the recommendation of a Government doctor.

61. A system for the possession of foreign liquor by holders of permits and authorisations was introduced.

Two Committees were appointed, one for recommending the grant of foreign liquor permits to persons of non-Indian domicile, and the other comprising eminent doctors in Bombay for recommending the grant of foreign liquor permits to Indians on grounds of health.

Persons of non-Indian domicile could, on recommendation, obtain from a retail " off " shop 7 units per month, a unit being equal to :

1 quart bottle of spirits of 26⅔ ozs.,

or

3 quart bottles of wine or vermouth,

or

9 quart bottles of beer, cider or stout

or any smaller quantities of the above making up one unit.

A person of Indian domicile could subject to the maximum of 7 units, obtain the quantities recommended by the Medical Committee.

Rulers of Indian States and Ambassadors and Diplomatic Envoys and Consuls of foreign States visiting the Prohibition Area were granted foreign liquor permits under orders of Government in each case, subject to the limitation of 7 units.

Temporary permits available for 7 days and on renewal for 7 days more, were granted to persons of non-Indian domicile making a short stay in Bombay. The quantity of foreign liquor allowed for consumption was limited to 1½ units for the week.

Special arrangements were made at certain Railway Stations and at the Ballard Pier to issue permits to visitors in order to save them from having to proceed to the Permit Office.

Arrangements were also made to issue such permits at three leading Bombay Hotels.

62. The rates of assessment on retail sale of foreign liquor were increased to :

Rs. 24 per dozen quarts of spirits,

Rs. 8 per dozen quarts of wines,

Rs. 2–4–0 per dozen quarts of fermented liquors.

63. Permits for the use of foreign liquor were issued as under :—

(*a*) *To persons of Non-Indian Domicile*—			
(1) Interim permits	..	..	6,505
(2) Regular permits	..	..	5,006
(3) Visitor's permits	..	..	4,995
(*b*) *On grounds of Health*—			
(1) Interim permits	..	..	3,137
(2) Regular permits	..	..	3,200

64. A Government doctor was appointed at the J. J. Hospital to examine applicants and to make recommendations for the grant of drug permits. Only one drug could be recommended and that too within the maximum prescribed by Government. No permits were granted to minors.

The following number of drugs permits were issued from 1st August 1939 to 31st March 1940 :—

for Ganja	..	..	2,176
for Bhang	..	..	402
for Opium	..	..	4,321

LIBRARY

65. Authorities to possess foreign and country liquor for sacramental purposes were given to Priests and private persons of the Parsi community in accordance with the recommendations of a Committee representing that community.

Authorities to possess port wine, Palestine wine or raisin wine were granted to members of the Jewish community in accordance with the recommendations of a Committee representing that community.

Such authorities were issued monthly.

I desire to express my appreciation of the assistance given by those Committees.

Authorities for sacramental wine for members of the Christian community were given for the period ending at the close of the year.

66. Small quantities of brandy, rum, champagne or stout for medicinal purposes were allowed to be purchased from licensed chemists on prescriptions from Registered Medical Practitioners or approved practitioners.

Similarly tonic wines and arishtas and asavas could be obtained from licensed chemists on medical prescription from Registered Medical Practitioners or approved pratitioners, the quantities allowed on each prescription being restricted to one quart bottle.

67. A Committee was appointed, under the Chairmanship of the Surgeon-General with the Government of Bombay, to classify preparations containing spirit for the purposes of determining what Excise restrictions were required to be imposed on sale. The members of the Committee comprised the Chemial Analyser to Government, one member nominated by the Bombay Medical Council, two members nominated by Government from amongst the manufacturers and importers of pharmaceutical and toilet preparations, and one member nominated by Government to represent Vaidyas and Hakims.

68. Possession of rectified spirit including absolute alcohol and commercial spirits e.g., methyl, amyl, butyl, isoprophyl and the like in any quantity, without a permit from the Excise Department was prohibited; and licenses or permits for the possession and use of these for scientific, industrial, medical and medicinal purposes were devised.

The sale of eau-de-Cologne without an Excise license was also forbidden.

69. The following clubs were permitted to stock foreign liquor on behalf of their permit holding members according to the "units" allocated by each such member, and to serve the foreign liquor to the

permit holding members and their guests holding similar permits :

(1) Royal Bombay Yacht Club.
(2) Bombay Club.
(3) Byculla Club.
(4) Bombay Gymkhana.
(5) Wodehouse Club.
(6) Japanese Club.
(7) United Services Club.

70. The public were requested to declare their stocks of intoxicants purchased and possessed by them prior to 1st August 1939, and arrangements were made for the deposit of the stock beyond a limit prescribed by the Commissioner at either the Sewri or Thana Liquor Warehouse.

71. The Preventive Excise work in the area was transferred to the Police and a number of Exicse Officers and Constables were transferred to the Police Department. Some men from the constabulary staff were transferred to Ahmednagar and Broach Prohibition Areas.

72. The Excise charges in the Prohibition Area were, as a result of the transfer of the above work to the Police, reorganised as described below :

I. In Bombay.

The old 16 Divisions in Bombay were reduced to 5 Divisions, and three additional posts for foreign liquor and drugs permit offices and Foreign Liquor Bonded Warehouses were created. All the Divisional Sub-Inspectors were withdrawn, except at Railway Stations, but Officers were posted at all the Bonded Warehouses of the Trade and Import licensees. The Liquor Warehouse, Sewri, was closed for issue of Liquor to the licensees, and the three Sub-Inspectors were reduced, but a post of an Assistant Inspector was created.

II. In Bombay Suburban District.

The posts of Sub-Inspectors at Bandra and Borivli were abolished.

III. In Thana.

The Sub-Inspector, Thana, was transferred to Dombivli.

The liquor warehouse at Thana was closed for issue of liquor to licensees, but continued to be a supply depot for the coastal warehouses.

The Departmental Drugs Depot was located in the Warehouse, and the post of the Sub-Inspector was converted into that of an Assistant Inspector.

73. Two Boards, one called the Prohibition Propaganda Board and the other Central Board of Prohibition Volunteers were constituted for the purposes of carrying on Prohibition propaganda, and for assisting the Police in the performance of their preventive work.

These organisations carried on an extensive propaganda and greatly assisted the work of Prohibition. Accounts of the work done by them have appeared in periodical reviews published by them.

74. The following special arrangements were made to protect the Prohibition arrangements in Greater Bombay and Thana. Certain country liquor, opium and hemp drugs shops were auctioned for 1939–40 subject to the condition that the ration should be based on the average sale at the shops for the last three years plus 10 per cent. and that the allocation of the ration should be monthly. The only liquor shops so rationed were 10 in Bassein Taluka ; 4 in Kalyan Taluka ; 2 in Bhiwandi Taluka ; and 1 in Thana Mahal. The opium, hemp and drugs shops in Bassein, Virar and Kalyan towns were similarly rationed.

75. There was a big increase in the consumption of country liquor in the tracts abutting upon the Bombay Prohibition Area in the south and west. On Saturdays and Sundays particularly large numbers of persons belonging to the classes who form the chief consumers of country liquor, went by steamer across the harbour to Mora in the Uran Petha in the Kolaba District, and by train or motor omnibus to such places as Kalyan, Bhiwandi and Bassein in the west of Thana District.

Special Excise arrangements were found necessary in both south and west to deal with this increased consumption. Demand for increased rations by licensees in several cases was refused.

In order to check illicit sales in the Uran Petha a Sub-Inspector was appointed for about two months on special duty. Subsequently a Havildar with a party from Panvel was put on special duty at Mora.

76. The Prohibition Research Advisory Board was appointed to investigate the effects of prohibition within the Bombay Prohibition Area. In view of the fact that the Commissioner of Excise was subsequently appointed Chairman of the Committee, it would not be advisable for me to prejudge the issue by making any remarks at this stage.

But those anxious to ascertain some of the results of Prohibition may have recourse to the administration report for the year ended 31st December 1939 by the Police Commissioner of Bombay, who was in charge of the preventive work arising out of the policy.

Ahmedabad Dry and Prohibition Area Schemes.

77. The Dry Area system introduced from 21st July 1938 was continued up to 31st July 1939 in Ahmedabad City, Cantonment and 27 surrounding villages. With effect from 1st August 1939 the system was changed from the Dry Area Scheme to the Prohibition Area Scheme and extended to the whole of the Daskroi Taluka.

The details of the Prohibition scheme put into force from 1st August 1939 were generally similar to those of the Bombay Prohibition Area, as a result of which the following alterations were effected in the Dry Area arrangements in existence up to 31st July 1939:

(*a*) Import, export, transport and possession of charas and toddy were prohibited.

(*b*) The country liquor permit system was discontinued except for the Parsees for sacramental purposes.

(*c*) The issue of foreign liquor permits to persons of Indian domicile was stopped except on grounds of health.

(*d*) Licenses granted to clubs for the sale of foreign liquor to their members and their guests holding permits were discontinued, but the Ahmedabad Gymkhana was allowed to serve liquor on the premises of the club to their permit holding members within the quantities (units) allocated by them to the club.

(*e*) Three additional departmental drugs depots at Adalaj, Kanbha and Nandej were opened in the Daskroi Taluka. They were subsequently closed from 29th February 1940 as the sales were found to be negligible.

(*f*) The sale of eau-de-Cologne was licensed.

(*g*) The rates of assessment on retail sale of foreign liquor were increased, as in the case of Bombay to:

Rs. 24-0-0 per dozen quarts of spirits.

Rs. 8-0-0 per dozen quarts of wines.

Rs. 2-4-0 per dozen quarts of foreign fermented liquors.

(*h*) five country liquor shops, three hemp drugs shops and nine opium shops were closed in the Ahmedabad District.

78. With the object of protecting the Prohibition arrangements in the Ahmedabad District the country liquor shops at Kanij, Radhu and Navagaon, and the opium shop at Navagaon in the Kaira District were closed. Similarly the country liquor shops in the towns of Kaira, Mehmedabad, Matar and Nadiad were closed, and a Government depot

at each of the places was opened where liquor in sealed quart bottles was sold for " off " consumption. The Government Depots commenced working from 1st August 1939.

Unlike Bombay, the Excise preventive work remained with the Excise Department and some additional Excise staff was sanctioned with effect from 1st August 1939.

79. The following table shows the number of permits and authorisations for country liquor, toddy, foreign liquor, hemp drugs and opium issued during the period from (1) 1st April 1939 to 31st July 1939 and (2) 1st August 1939 to 31st March 1940 :

Name of Dry Area or Prohibition Area.	Period to which the information relates i.e. from the date from which Dry Area or Prohibition Area was sanctioned to 31st March 1940.	Kind.	Number of permits issued.						Permits to persons of Non-Indian Domicile.	Permits on health grounds.	Visitors' permits.
			Country Liquor.	Toddy.	Foreign Liquor.	Ganja.	Bhang.	Opium.			
1	2	3	4	5	6	7	8	9	10	11	12
Ahmedabad Dry Area.	1st April 1939 to 31st July 1939.	Fresh ..	..	..	37	34	18	142	..	..	..
		Renewed ..	26	..	289	116	16	1,683	..	..	..
		Total ..	26	..	326	150	34	1,825	..	..	..
Ahmedabad Prohibition Area.	1st August 1939 to 30th September 1939.	Fresh ..	..	..	..	192	11	161	..	..	..
		Renewed ..	..	..	..	131	29	1,621	92	127	9
		Total ..	..	..	..	323	40	1,782	92	127	9
Do. ..	1st October 1939 to 31st March 1940.	Fresh ..	..	..	..	235	30	1,563	24	24	5
		Renewed ..	..	..	..	59	15	394	80	115	1
		Total ..	..	..	..	294	45	1,957	104	139	6

80. The sub-joined statement shows the number of cases detected in 31st July 1939 and 1st August 1939 to 31st March 1940 with figures for

Name of Dry Area or Prohibition Area.	Period to which information relates i.e. from the date from which Dry Area or Prohibition Area was sanctioned to 31st March 1940.	Illicit distillation.	Illicit importation.	Illicit possession
1	2	3	4	5
Ahmedabad Dry Area ..	1st April 1939 to 31st July 1939.	11	5	64
Ahmedabad Prohibition Area.	1st August 1939 to 31st March 1940.	39	20	146
	Figures for the corresponding period of the previous year.	22	1	23
		38	14	149

Name of Dry Area or Prohibition Area.	Period to which information relates i.e. from the date from which Dry Area or Prohibition Area was sanctioned to 31st March 1940.	Hemp: Cultivation or manufacture.	Hemp: Illicit importation.	Hemp: Illicit possession
1	2	14	15	16
Ahmedabad Dry Area ..	1st April 1939 to 31st July 1939.	..	..	183
Ahmedabad Prohibition Area.	1st August 1939 to 31st March 1940.	..	2	348
	Figures for the corresponding period of the previous year.	..	..	40
		..	1	264

the Dry and Prohibition Areas during the period from 1st April 1939 to the corresponding period of the last year.

Liquor.			Toddy.				
Illicit sale.	Miscellaneous.	Total of columns 3 to 7.	Illicit tapping.	Illicit importation.	Illicit possession.	Illicit sale.	Total of columns 9 to 12.
6	7	8	9	10	11	12	13
1	2	83	..	..	1	..	1
10	26	241	..	..	..	..	..
3	5	54	..	..	3	..	3
..	36	237	..	..	2	..	2

Drugs			Opium.				
Illicit transportation.	Illicit sale.	Total of columns 14 to 18.	Illicit importation.	Illicit transportation.	Illicit possession.	Illicit sale.	Total of columns 20 to 23.
17	18	19	20	21	22	23	24
..	55	238	1	..	138	9	148
..	125	475	1	..	251	11	263
..	..	40	..	..	21	..	21
..	47	312	5	..	296	7	308

Broach Dry and Prohibition Area Schemes.

81. The Dry Area scheme introduced from 1st April 1938 was in force in Jambusar and Wagra Talukas of the Broach and Panch Mahals District up to 31st August 1939. With effect from 1st September 1939, Prohibition was introduced into the Broach Sub-Division of the Broach and Panch Mahals District throughout the talukas of the Jambusar, Wagra, Broach and Ankleshwar. The following were the principal arrangements :—

(*a*) All country liquor, toddy including booths, hemp drugs and opium shops in the Broach and Ankleshwar Talukas were closed, those in Jambusar and Wagra having already been closed during the previous year. A retail "off" shop was retained at Broach and all other shops in the Sub-Division were closed. No liquor or drugs for private consumption was allowed to be brought from outside.

(*b*) The rates of assessment on retail sale of foreign liquor were, however, retained at the old rates, namely :

Sparkling wines ..	.. Rs. 5-0-0 per dozen quarts.
All other wines ..	.. Rs. 1-14-0 per dozen quarts.
Spirits (superior) ..	.. Rs. 3-12-0 per dozen quarts.
Spirits (cheap) ..	.. Rs. 5-10-0 per dozen quarts.
Foreign fermented liquors	.. Rs. 1-6-0 per dozen quarts.

(*c*) A shopless zone of about three miles was created round the area and country liquor, toddy including tree-foot booths, hemp drugs and opium shops in the Kaira and Surat Districts falling within the radius of 3 miles were either closed or transferred to other places.

(*d*) Departmental drugs depots were opened in the offices of the Mamlatdars, Jambusar, Wagra, Broach and Ankleshwar where opium, ganja and bhang in sealed packets were issued to addicts holding drugs permits granted on the recommendation of the local Registered Medical Practitioners.

(*e*) The Prohibition preventive as well as propaganda work remained with the Excise Department.

The post of the Excise Inspector, Broach, was converted into a Chief Inspector's post and a small additional staff was sanctioned.

The Liquor Warehouse, Broach, was closed.

(*f*) The following figures show the number of permits issued in the Prohibition Area during the year under report :—

Foreign Liquor permits	..	..	..	14
Ganja permits	..	..	..	161
Bhang permits	..	..	..	10
Opium permits	..	..	..	740

No authorisations for the use of foreign liquor or country liquor for sacremental purposes were granted during the year.

(*g*) The following table furnishes the statistics of the number of cases detected in the area during the year as compared with the corresponding period of the last year.

Name of Dry Area or Prohibition Area.		Period to which the information relates i.e. from the date from which Dry Area or Prohibition Area was sanctioned to 31st March 1940.	Illicit distillation.	Illicit importation.	Illicit possession.
1		2	3	4	5
Broach Area.	Prohibition	Jambusar and Wagra talukas were Dry Areas from 1st April 1939 to 31st August 1939 and the whole Broach Sub-Division was Prohibition Area from 1st September 1939 to 31st March 1940.	10	80	43
Broach Area.	Prohibition	Only Jambusar and Wagra talukas of the Broach Sub-Division were Dry Areas from 1st April 1938 to 31st March 1939.	9	9	19

HEMP

Name of Dry Area or Prohibition Area.		Period to which the information relates i.e. from the date from which Dry Area or Prohibition Area was sanctioned to 31st March 1940.	Cultivation or manufacture.	Illicit importation.	Illicit possession.
1		2	14	15	16
Broach Area.	Prohibition	Jambusar and Wagra talukas were Dry Areas from 1st April 1939 to 31st August 1939 and the whole Broach Sub-Division was Prohibition Area from 1st September 1939 to 31st March 1940.	..	8	6
Broach Area.	Prohibition	Only Jambusar and Wagra talukas of the Broach Sub-Division were Dry Areas from 1st April 1938 to 31st March 1939.	..	..	6

LIQUOR.			TODDY.				
Illicit sale.	Miscellaneous.	Total of columns 3 to 7.	Illicit tapping.	Illicit importation.	Illicit possession.	Illicit sale.	Total of columns 9 to 12.
6	7	8	9	10	11	12	13
..	1	134	..	1	..	..	1
1	6	44	..	..	1	..	1

DRUGS.			OPIUM.				
Illicit transportation.	Illicit sale.	Total of columns 14 to 18.	Illicit importation.	Illicit transportation.	Illicit possession.	Illicit sale.	Total of columns 20 to 23
17	18	19	20	21	22	23	24
..	..	14	18	..	3	..	21
..	..	6	..	..	17	1	18

Ahmednagar Dry and Prohibition Area Schemes.

82. During the first five months of the Financial year under report Newasa and Shevgaon talukas with Pathardi Mahal continued to be Dry Areas. With effect from 1st September 1939 they were converted into Prohibition Areas and the remaining talukas of the Ahmednagar District, except Akola Taluka and Jamkhed Mahal, were declared Dry Areas.

83. The following arrangements were introduced. All the country liquor, hemp drugs, opium and toddy shops including tree-foot booths in the newly created Dry Areas were closed; and Excise and opium shops in the Poona and Sholapur and Nasik districts coming within a radius of 3 miles of the Dry Area were either closed or transferred to other places.

All the foreign liquor shops in the Dry Area with the exception of one "off" and one "on" shops were closed. These two shops which are in Ahmednagar Cantonment were allowed to sell foreign liquor to troops and persons holding permits only.

The Ghodnadi opium and hemp drugs shops and the Dhond opium and hemp drugs shops were rationed on the basis of sales for the past three years, while the Dhond country liquor shop was auctioned for 3 months in the first instance, with a ration calculated on the basis of the average sales for the three months of the corresponding period of the past three years.

The country liquor shop at Ghodnadi in the Poona District was closed and converted into a Departmental depot where 40° U.P. and 60° U.P. plain and 25° U.P. and 40° U.P. masala liquor was sold in sealed quart bottles at fixed selling prices. The country liquor border shops were also allowed to sell country liquor in sealed bottles.

The transport of country liquor within the prescribed free limits was allowed only in quart bottles bearing Government seals or capsules.

84. The Liquor Warehouse, Ahmednagar, was closed for the issue of country liquor to licensees, but a packing depot for packing drugs to be sold to addicts was opened there. The post of the Excise Inspector was transferred elsewhere.

85. The Excise territorial charges were redistributed, and the post of the Excise Inspector, Ahmednagar, converted into that of a Chief Excise Inspector with jurisdiction over the Dry and Prohibition Areas. There was also a small increase in the staff.

86. The following figures show the number of permits and authorisations issued for the purchase, possession and consumption of

intoxicants in the Prohibition Areas and Dry Areas during the year under report :—

	No. of permits.
Foreign Liquor	243
Ganja	243
Bhang	12
Opium	322

87. The number of Excise cases detected in the Dry and Prohibition Areas during the year are contrasted below with those for the previous year :

Name of Dry Area or Prohibition Area.	Period to which the information relates i.e. from the date from which Dry Area or Prohibition Area was sanctioned to 31st March 1940.	LIQUOR.		
		Illicit distillation.	Illicit importation.	Illicit possession.
1	2	3	4	5
"*Dry Area*"—				
(*a*) Newasa and Shevgaon talukas and Pathardi Mahal.	1st April 1939 to 31st August 1939.	1	..	3
	1st April 1938 to 31st August 1938.	..	1	5
"*Prohibition Area*"—				
(*b*) Newasa and Shevgaon talukas and Pathardi Mahal.	1st September 1939 to 31st March 1940.	..	..	2
	1st September 1938 to 31st March 1939.	..	2	..
"*Dry Area*"—				
(*c*) Whole District except area specified in (*a*) or (*b*) and the Akola Taluka and Jamkhed Mahal.	1st September 1939 to 31st March 1940.	18	..	57
	1st September 1938 to 31st March 1939.	14	..	7

Name of Dry Area or Prohibition Area.	Period to which the information relates i.e. from the date from which Dry Area or Prohibition Area was sanctioned to 31st March 1940.	HEMP		
		Cultivation or manufacture.	Illicit importation.	Illicit possession.
1	2	14	15	16
"*Dry Area*"—				
(*a*) Newasa and Shevgaon talukas and Pathardi Mahal.	1st April 1939 to 31st August 1939.	..	3	3
	1st April 1938 to 31st August 1938.	..	1	4
"*Prohibition Area*"—				
(*b*) Newasa and Shevgaon talukas and Pathardi Mahal.	1st September 1939 to 31st March 1940.	..	4	17
	1st September 1938 to 31st March 1939.	..	1	11
"*Dry Area*"—				
(*c*) Whole district except area specified in (*a*) or (*b*) and the Akola Taluka and Jamkhed Mahal.	1st September 1939 to 31st March 1940.	..	1	64
	1st September 1938 to 31st March 1939.	..	2	8

			TODDY.				
Illicit sale.	Miscellaneous.	Total of columns 3 to 7.	Illicit tapping.	Illicit importation.	Illicit possession.	Illicit sale.	Total of columns 9 to 12
6	7	8	9	10	11	12	13
..	..	4	..	..	..	..	..
..	..	6	..	..	..	..	..
..	..	2	..	..	2	..	2
..	..	2	..	..	..	..	..
1	8	84	..	..	..	..	..
..	..	21	..	..	..	..	..

DRUGS.			OPIUM.				
Illicit transportation.	Illicit sale.	Total of columns 14 to 18.	Illicit importation.	Illicit transportation.	Illicit possession. (*opium smoking).	Illicit sale.	Total of columns 20 to 23.
17	18	19	20	21	22	23	24
..	..	6	..	..	2 + 1*	..	3
..	3	8	..	1	6	..	7
..	2	23	8	..	14 + 1*	..	23
..	2	14	..	3	4	1	8
..	2	67	6	2	59 + 7*	4	78
..	..	10	..	3	3	..	6

Kanara Dry and Prohibition Area Schemes.

88. The Ankola and Kumta talukas of the Kanara District, which were brought under the Dry Area Scheme during the last year, remained Dry Areas up to 31st August 1939 when they were made into Prohibition Areas and the rest of the Kanara District was turned into a Dry Area.

As a result of the above conversion all the Excise shops in the rest of the Kanara District that were running up to 31st August 1939 were on 1st September 1939 closed and departmental drugs depôts in Mamlatdars' and Mahalkaris' offices were opened for the sale of the drugs to drug addicts.

A shopless belt of three miles was created round the Dry Area by the closure or transfer of Excise shops in the adjoining Belgaum and Dharwar Districts, while the sale of country liquor in sealed bottles for transport into Dry Areas was allowed at 5 shops in the Dharwar District and one shop in the Belgaum District.

89. Other features of the systems were as follows :—

(*a*) The Liquor Warehouses at Kumta, Kodibag and Sirsi were closed with effect from 1st September 1939.

(*b*) The post of the Excise Inspector, Karwar, was converted into that of a Chief Inspector with jurisdiction over the whole district. The constabulary staff was augmented to some extent.

(*c*) The number of permits and authorisations issued for the purchase, possession and use of intoxicants in the Prohibition areas and Dry Areas during the year under report were as follows :—

	No. of permits.
Foreign Liquor	78
Ganja	12
Bhang	..
Opium	18

(*d*) The sale of foreign liquor was discontinued throughout the district except for supply to guests and their friends at the Grand Hotel, Karwar.

The number of Excise cases detected in the Dry Areas and Prohibition Areas are contrasted below with those detected during the preceding year :

Name of Dry Area or Prohibition Area.	Period to which the information relates, i.e., from the date from which Dry Area or Prohibition Area was sanctioned to 31st March 1940.	Liquor.						Toddy.				
		Illicit distillation.	Illicit importation.	Illicit possession.	Illicit sale.	Miscellaneous.	Total of columns 3 to 7.	Illicit tapping.	Illicit importation.	Illicit possession.	Illicit sale.	Total of columns 9 to 12.
1	2	3	4	5	6	7	8	9	10	11	12	13
Kanara District ..	1939–40 ..	14	24	63	..	5	106	1	6	1	1	9
Kanara District ..	1938–39 ..	13	9	35	3	..	60	12	5	7	..	24

Name of Dry Area or Prohibition Area.	Period to which the information relates, i.e., from the date from which Dry Area or Prohibition Area was sanctioned to 31st March 1940.	Hemp Drugs.						Opium.				
		Cultivation or manufacture.	Illicit importation.	Illicit possession.	Illicit transportation.	Illicit sale.	Total of columns 14 to 18.	Illicit importation.	Illicit transportation.	Illicit possession.	Illicit sale.	Total of columns 20 to 23.
1	2	14	15	16	17	18	19	20	21	22	23	24
Kanara District ..	1939-40 ..	..	5	9	20	1	35	..	..	2	..	2
Kanara District ..	1938-39 ..	1	..	..	1	5	7	..	..	..	..	..

The Bardoli Total Prohibition Area Scheme.

90. The Bardoli Total Prohibition Scheme described in paragraph 60 of the Excise Administration Report for 1938-39 was, with effect from 1st April 1939, extended to Valod Mahal.

A shopless belt of three miles was created round the Total Prohibition Area, and some of the Excise and Opium shops in the Mandvi and Jalalpur Talukas falling within the belt were closed while some were transferred to other places.

The number of drugs permits and the quantities of drugs sold at departmental depôts during the year were as shown below :—

Drugs.	No. of permits issued.	Quantity sold seers.
Ganja	161	67
Bhang	10	4
Opium	740	90

91. The Excise cases detected during the year as compared with those for the corresponding periods of the preceding year were :—

Name of Dry Area or Total Prohibition Area.	Period to which the information relates, i.e., from the date from which Dry Area or Total Prohibition Area was sanctioned to 31st March 1940.	Liquor.						Toddy.				
		Illicit distillation.	Illicit importation.	Illicit possession.	Illicit sale.	Miscellaneous.	Total of columns 3 to 7.	Illicit tapping.	Illicit importation.	Illicit possession.	Illicit sale.	Total of columns 9 to 12.
1	2	3	4	5	6	7	8	9	10	11	12	13
Bardoli Total Prohibition Area including Valod Mahal.	1939-40 ..	1	34	4	..	..	39	..	17	..	..	17
Bardoli Total Prohibition Area excluding Valod Mahal.	From 1st April 1938 to 31st March 1939	13	38	21	..	..	72	1	6	5	..	12

Name of Dry Area or Total Prohibition Area.	Period to which the information relates, i.e., from the date from which Dry Area or Total Prohibition Area was sanctioned to 31st March 1940.	Hemp Drugs.						Opium.				
		Cultivation or manufacture.	Illicit importation.	Illicit possession.	Illicit transportation.	Illicit sale.	Total of columns 14 to 18.	Illicit importation.	Illicit transportation.	Illicit possession.	Illicit sale.	Total of columns 20 to 23.
1	2	14	15	16	17	18	19	20	21	22	23	24
Bardoli Total Prohibition Area including Valod Mahal.	1939-40 ..	..	..	2	..	..	2	7	..	2	..	9
Bardoli Total Prohibition Area excluding Valod Mahal.	From 1st April 1938 to 31st March 1939	..	3	2	..	..	5	10	..	4	..	14

Review of Prohibition and Dry Area Systems outside Greater Bombay.

92. In all the different systems the Excise force has shown much resourcefulness and ingenuity in facing the difficulties which they have encountered. The degree of success achieved has naturally varied with the internal and external conditions of each area.

In Ahmedabad the local force has had the advantage of a larger and more developed organisation than in the other centres. In Ahmedabad alone it has been possible to surround the principal area of liquor consumption with a cordon of outposts, which facilitate a complete system of patrol. In consequence the import of country liquor inside the cordon was efficiently prevented, and the chief difficulties experienced were confined to those of drug smuggling, which is always hard to stop on account of the ease with which drugs can be concealed.

Since August 1939 the position as regards country liquor has become more difficult owing to the inclusion of the old North and South Daskroi Talukas in the prohibition area. This has greatly increased the size of the frontier to be guarded. It was impossible to throw a cordon round the enlarged area. Therefore the internal cordon has been preserved unchanged, and the northern frontier is protected by various outposts placed as near the frontier as conditions admit. There has been a considerable increase in the number of offences of illicit importation and possession of illicit liquor, which have been detected. This is natural in view of the much greater area brought under control since the end of the period covered by last year's report. But the conclusions regarding the general efficiency of the scheme, as enunciated last year, continue to hold good.

93. The chief feature of the Ahmednagar and Kanara systems is the fact that the Prohibition and Dry Areas are traversed by large main roads, and much of the work of the Excise force consists in the control exercised at the points where the roads enter the area by preventing import of contraband.

In the Broach and Kanara Districts one of the principal difficulties to be encountered is smuggling by water. In Thana, which abounds in waterways, preventive control is with the Police. But in Broach the Excise Department has to check smuggling by the Narbada River into Broach City; and in Kanara they have to guard against smuggling both by sea and by creek.

In all these four systems the staff is not adequate to supply a cordon, and smuggling on the frontiers away from the main roads has to be controlled by such patrol system as the size of the staff renders practicable.

94. It is not possible for the Excise Department to advance conclusions as regards the beneficial effect of the Prohibition or Dry Area

systems on the health or domestic budgets of the people among whom the systems are operated. Such conclusions must be based on statistics, and the small Excise forces operating these systems have such a multiplicity of duties that it is impossible for them to supply evidence for drawing comprehensive conclusions about the wide areas under administration. In recognition of this fact Government has instituted Prohibition Research Advisory Boards to investigate in Bombay and Gujerat the social and economic effects of Prohibition.

95. The extent of the results reached by the Department can be estimated to some extent by reference to the tables embodied in this report, which give the figures of convictions obtained for infringement of Excise law. But these figures can only be effectively interpreted by a realisation of the immense extent of the boundary lines which have to be protected night and day, and of the effort and work involved in protection by small detachments of officers and men distributed over the vast forests and plains of the Province.

The work of the Department can be much reduced by help from the public. In Ahmedabad, as in Bombay, the effect of propaganda against drink and drugs has much facilitated the efforts of the preventive section. Similar propaganda in other areas would be of the greatest assistance, as the essence of a Prohibition system is instruction as well as prevention.

CHAPTER XI.

General Remarks.

96. *Revenue.*—There was a decrease of Rs. 88·07 lakhs in the gross revenue. This decrease was evident generally under all heads of excise revenue except under "Commercial spirits (including medicated wines)" and "Miscellaneous". The decreases were under country spirit (51·37), toddy (18·83), foreign liquor (excluding commercial spirits) (4·63), hemp drugs (5·20), opium (3·00), fines and forfeitures (0·11) and commercial undertakings (6·30). The increases were under Commercial spirits (0·42) and Miscellaneous (0·96).

97. *Consumption.*—There was a decrease in the consumption of all kinds of liquors and drugs in the Province which can be attributed mainly to the introduction of prohibition measures. Other factors which also contributed to the decrease are mentioned below.

In the case of country spirit, there was a decrease of about 2·80 lakhs proof gallons. This decrease was mainly in the Districts of Ahmedabad, Broach, Bombay Suburban District, Bombay and Kanara where prohibition measures were introduced.

The following is a comparative statement showing the consumption of country spirit in the rural and urban areas of the Province during each of the years 1929–30 and 1935–36 to 1939–40 :—

Area.	1929–30.	1935–36.	1936–37.	1937–38.	1938–39.	1939–40.
	Proof gallons.	Proof gallons.	Proof gallons.	Proof gallons.	Proof gallons.	Proof gallons.
Rural ..	568,067	463,487	477,171	544,283	439,764	414,524
Urban ..	720,840	576,710	563,101	586,809	555,091	300,567
Total ..	1,288,907	1,040,197	1,040,272	1,131,092	994,855	715,091

There was a decrease of 27·61 lakhs gallons in the consumption of toddy.

There was a fall in the consumption of all kinds of foreign liquor, namely, under fermented liquor, 350,213 bulk gallons, wines 9,593 bulk gallons, potable spirits 33,326 bulk gallons and non-potable spirits 67,226 bulk gallons.

The consumption of opium fell by 2,228 seers. This can be attributed partly to the high selling rates charged by some of the licensees as well as, to some extent, to the poor condition of the people.

The consumption of all the three kinds of intoxicating drugs, namely ganja, bhang and charas, showed a marked decrease. The decreases were ganja 5,471 seers, bhang 2,305 seers, and charas 4,694 seers. The decrease was partly due to the high selling prices charged by the licensees and to the reduced purchasing capacity of the people.

98. *Fixed maximum selling prices.*—The experiment of disposing of country liquor shops for a fixed fee with a maximum retail selling price, which was in force in the Panch Mahals Sub-Division of the Broach and Panch Mahals District, the Sugwa Range of the Kolaba District, the Nawapur Peta and part of the Nandurbar Taluka of the West Khandesh District and the Peint Mahal of the Nasik District, was continued in all these areas except at certain shops in the portion of the West Khandesh District referred to above.

The maximum selling prices for 60° U.P. liquor continued at 8 annas per bottle in all these areas except in the Nawapur Peta and part of the Nandurbar Taluka, where the selling rate was 7 annas per bottle and in Godhra Town where it was 11 annas per bottle.

99. "*The Dryad.*"—In February 1940 the building of the motor launch "The Dryad" was completed. The launch was designed for the preven-

tion of smuggling throughout the waterways of the Province over which the Excise Department has control. The launch was built by Messrs. Greaves Cotton & Co. Its measurements are—

Length	33·58 ft.
Beam	9·33 ft.
Draft (approx.)	2·5 ft.

and the Engine is 22½ B.H.P. Ruston Oil Engine. It was anticipated that it would prove of great service particularly in the Narbada River, in the Thana creeks and in the Kalanadi River in Kanara. "The Dryad" was launched on 25th January 1940 and is a most valuable addition to the Department for work either in the Prohibition and Dry Areas or in any other area where smuggling is apprehended. "The Dryad" was first sent to Broach and encountered rough weather in its first voyage, during which it proved itself thoroughly sea-worthy. It remained at Broach until the close of the year under report, patrolling the river to a point about ten miles east of the City.

I desire to express my appreciation of the kindness of Messrs. Greaves Cotton & Co., for their excellent and hospitable arrangements in connection with the launching, and for the assistance which they have given throughout in all matters affecting the equipment and welfare of "The Dryad".

100. *Refresher Course for Excise Officers and men in the constabulary staff.*—The following numbers of men were put through the Refresher Course under Police training during the year under report :—

1.	Khandesh Division	29
2.	Ratnagiri Division	21
3.	Kaira Division	28
4.	Nasik Division	18
5.	Poona Division	13
6.	Surat Division	30
7.	Thana Division	30

In Ahmedabad the Excise force contains many constables with previous military experience. They can be employed in training less experienced men. It is unnecessary, therefore, to have recourse to Police instructors.

No refresher courses could be held for Officers during the year owing to the additional work imposed on them in prohibition areas and the general shortage of officers resulting from the exigencies of the new systems. But arrangements for revival of the refresher courses of officers were being made at the close of the year.

101. *Staff.*—I was in charge of the Department from 1st April 1939 to 27th September 1939 and again from 10th November 1939 to the

end of the year. Mr. H. F. Knight, C.I.E., I.C.S., held charge from 28th September 1939 to 3rd November 1939 and Mr. R. N. Samarth from 4th November 1939 to 9th November 1939.

Mr. D. Gershone retired from service after about two and half years work as Superintendent of Excise.

New and difficult duties were thrown on many branches of the Department throughout the Province by the wide extension of the prohibition areas. Also the sudden transfer of a number of permanent and acting officers from Excise to the Bombay City Police produced a temporary shortage of trained officers. Superintendents deserve much credit for the way in which they met these difficulties.

I wish to express my appreciation of the work of my Assistant, Mr. Samarth, and of the Chief Account Officer, Rao Saheb Nadkarni who gave me at all times the greatest assistance.

The Head Clerk and Sectional Heads of the Commissioner's Office all worked long hours at high pressure through a year of great administrative changes. Among them the work of Mr. Vadhavkar of the Prohibition Branch was especially praiseworthy.

In conclusion I wish to express my gratitude to Collectors of Prohibition Areas for their valuable advice and suggestions regarding the introduction and administration of the new Excise arrangements in their Districts.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX A.

APPENDIX

Statement showing the consumption of Country Spirit in proof (2) Rural areas and (3) each District of the Bombay

Serial No.	District.	District headquarter town and towns of 10,000 population or over.			
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.
1	2	3	4	5	6
				Gallons.	Drams.
1	Ahmedabad	3	346,497	1,760	0·2
2	Kaira	6	96,938	9,779	4·8
3	Panch Mahals	2	51,120	17,064	16·0
4	Broach	2	45,759	5,627	6·0
5	Surat	3	182,750	25,704	6·8
6	Thana	4	71,657	12,050	8·1
7	Bombay Suburban District ...	2	70,945	5,677	3·8
8	Bombay	1	1,161,383	90,134	3·7
9	Kolaba	1	6,460	1,576	11·7
10	Ratnagiri	4	54,556	6,577	5·8
11	Kanara	2	25,090	1,165	2·23
12	Dharwar	4	186,708	12,531	3·22
13	Belgaum	4	91,046	12,467	6·57
14	Bijapur	4	85,775	3,876	2·17
15	Sholapur	3	199,868	13,607	3·3
16	Satara	6	85,617	5,068	2·8
17	Poona	3	242,133	48,278	9·6
18	Ahmednagar	1	57,529	1,525	1·3
19	Nasik	3	94,362	7,536	3·8
20	West Khandesh	3	67,335	8,105	5·8
21	East Khandesh	9	176,067	10,461	2·9
	Total for 1939-40 ...	70	3,399,595	300,567	4·2
	Total for 1938-39 ...	70	3,399,595	555,019	7·8

A.

gallons and the rate per head of population in (1) Urban areas, Province during the year 1939-40.

Rural areas (*i.e.* districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
7	8	9	10	11	12
	Gallons.	Drams.		Gallons.	Drams.
653,271	3,576	0·3	999,768	5,336	0·3
644,712	9,821	0·7	741,650	19,600	1·3
403,406	18,844	2·2	454,526	35,908	3·8
288,411	3,713	0·6	334,170	9,340	1·3
562,793	46,636	4·0	745,543	72,340	4·7
764,968	60,170	3·8	836,625	72,220	4·0
108,579	6,299	2·8	179,524	11,976	3·2
.....	.....	.....	1,161,383	90,134	3·7
622,261	32,245	2·5	628,721	33,821	2·6
1,247,971	28,045	1·1	1,302,527	34,622	1·3
392,745	4,782	0·58	417,835	5,947	0·68
915,969	7,423	0·39	1,102,677	19,954	0·87
985,655	12,256	0·6	1,076,701	24,723	1·1
783,445	4,435	0·27	869,220	8,311	0·46
677,652	3,245	0·2	877,520	16,852	0·9
1,094,095	7,901	0·3	1,179,712	12,969	0·5
927,665	10,877	0·6	1,169,798	59,155	2·4
930,677	1,890	0·1	988,206	3,415	0·2
905,686	25,958	1·4	1,000,048	33,494	1·6
704,459	73,524 13,782*	5·9	771,794	81,629 *13,782	5·9
1,029,968	39,102	1·8	1,206,035	49,563	2·0
14,644,388	414,524	1·4	18,043,983	715,091	1·9
14,644,388	438,764	1·4	18,043,983	994,783	2·6

* In the Akrani outstill area.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX A(*a*).

Memorandum of Country Spirit consumption, etc., in certain large towns during the year 1939-40.

Serial No.	Towns.	Population.	Consumption of country spirit in terms of proof, 1939-40.		Actual realizations.		Total realizations, 1939-40.
			Total gallons.	Rate per head of population.	Still head duty.	Vend fee.	
1	2	3	4	5	6	7	8
			Gals.	Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	313,789	25	0·4	286	431	717
2	Viramgam ...	18,965	1,007	2·5	3,776	15,000	18,776
3	Kaira Town ...	6,834	965	6·8	2,423	...	2,423
4	Nadiad ...	34,584	4,023	5·6	14,744	10,500	25,244
5	Godhra Town ...	35,110	5,496	7·5	32,740	5,625	38,365
6	Broach City ...	34,200	4,736	6·6	45,880	21,980	67,860
7	Surat ...	150,966	22,722	7·2	2,22,508	49,308	2,71,816
8	Thana Town ...	21,816	1,195	2·6	10,164	1,151	11,315
9	Kalyan Town ...	21,618	3,602	8·0	29,121	26,300	55,421
10	Bandra Town ...	40,634	4,342	5·1	42,204	22,655	64,859
11	Kurla Town ...	30,311	1,335	2·1	9,625	5,771	15,396
12	Town and Island of Bombay.	1,161,383	90,134	3·7	10,93,482	5,64,336	16,57,818
13	Alibag Town ...	6,460	1,575	11·7	13,289	11,000	24,289
14	Ratnagiri Town .	17,320	1,024	2·8	7,680	5,400	13,080
15	Malwan Town ...	15,108	1,214	3·9	9,105	6,750	15,855
16	Karwar Town ...	14,157	1,165	3·95	4,396	3,355	7,751
17	Dharwar City ...	40,904	2,409	2·83	27,003	12,100	39,103
18	Hubli Town ...	83,494	6,752	3·88	77,092	47,000	1,24,092
19	Gadag Town ...	45,999	3,115	3·26	28,272	11,150	39,422
20	Belgaum City and Cantonment.	49,599	9,815	9·5	88,225	26,375	1,14,600
21	Bijapur Town ...	39,747	2,240	2·71	21,826	9,600	31,426
22	Sholapur City and Cantonment and places ten miles round.	144,654	11,426	3·8	1,29,902	53,392	1,83,294
23	Barsi Town ...	25,754	1,325	2·5	13,166	12,632	25,798
24	Pandhurpur Town.	29,460	856	1·4	9,745	8,564	18,309
25	Satara City and Cantonment.	26,379	2,029	3·7	23,186	21,275	44,461
26	Poona City and Cantonment.	215,384	43,051	9·6	5,57,398	2,46,500	8,03,898
27	Kirkee Cantonment.	16,302	3,811	11·2	42,784	20,000	62,784
28	Ahmednagar City and Cantonment.	57,529	1,525	1·3	17,302	11,831	29,133
29	Nasik City ..	45,744	4,894	5·1	43,577	40,600	84,177
30	Malegaon Town .	32,186	1,801	2·7	13,724	19,900	33,624
31	Dhulia Town ...	39,656	3,870	4·7	22,001	37,150	59,151
32	Jalgaon Town ...	34,304	1,488	2·1	10,958	14,100	25,058
33	Bhusaval Town .	27,874	2,093	3·6	15,801	24,500	40,301
34	Amalner Town ...	22,917	1,903	4·0	14,990	12,950	27,940
	Total for Towns .	2,900,941	248,963	4·1	26,98,375	13,79,181	40.77,556

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX B

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the number of licenses and (c) for sale at shops; (3) the number of trees licensed to be have been sold from shops and tree-foot-booths in each British

Serial No.	District.	Tree-tax rates on.		Number of licenses issued		
		Coco-nut and Brab.	Date and Wild Palm.	Domestic consumption.	Tree-foot-booths.	Toddy shops.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.			
1	Ahmedabad ...	6 0 0	(*a*) 3 0 0	...	...	1
2	Kaira ...	0 8 0	(*b*) 0 8 0	18	...	...
3	Panch Mahals ...	0 8 0 1 0 0	*0 8 0 †1 0 0	7,126	...	4
4	Broach ...	10 0 0	5 0 0	...	37	10
5	Surat ...	12 0 0 6 0 0 4 0 0	(*c*) 6 0 0 (*d*) 3 0 0 (*e*) 2 0 0	101	755	151
6	Thana ...	14 0 0 12 0 0 7 8 0 10 0 0 9 0 0	(*f*) 7 0 0 (*g*) 6 0 0 (*h*) 3 0 0 (*i*) 3 8 0 (*j*) 3 0 0	34	698	130
7	Bombay Suburban ...	14 0 0	7 0 0	4	211	13
8	Bombay ...	14 0 0	7 0 0	...	38	124
9	Kolaba ...	14 0 0 10 0 0	(*l*) 7 0 0 (*m*) 3 8 0	5	55	19
10	Ratnagiri ...	9 0 0	3 8 0	1	568	53
11	Kanara ...	9 0 0	4 0 0	...	63	66
12	Dharwar ...	9 0 0	4 0 0	...	15	114
13	Belgaum ...	8 0 0	4 0 0	...	4	70
14	Bijapur ...	8 0 0	4 0 0	...	8	94
15	Sholapur ...	9 0 0	4 8 0	...	9	26
16	Satara ...	9 0 0	3 0 0	31	...	11
17	Poona ...	9 0 0	5 0 0	9	26	26
18	Ahmednagar ...	7 0 0	3 0 0	...	1	7
19	Nasik ...	6 0 0	2 0 0	...	31	33
20	West Khandesh ...	7 0 0	3 0 0 (*n*) 1 0 0	(*n*) 87	10	13
21	East Khandesh ...	7 0 0	3 0 0	...	8	10
	Total ...	.....	.....	7,416	2,557	975

*For trees tapped for domestic consumption.

†For trees tapped for shops and booths.

B.

granted (a) for domestic consumption, (b) for sale at tree-foot-booths, tapped for raw toddy, and (4) the quantity of toddy reported to District of the Province during the year 1939-40.

fcr	Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Total.	Coco-nut.	Brab.	Date.	Total.		
8	9	10	11	12	13	14
					Gallons.	
1	...	...	...	...	4,381	(a) All talukas except Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
18	...	18	...	18	.....	
7,130	...	9,444	371	9,815	8,670	(b) All talukas and Deroli, Amodra and Indran villages of Modasa Mahal of Ahmedabad District.
47	...	25	3,920	3,955	76,614	
1,007	...	99	139,076	139,175	34,93,239	(c) Surat City, Chorasi, Olpad and Jalalpur Talukas and Bulsar West and Pardi West.
862	673	6,253	55,852	62,778	27,03,419	(d) Mandvi South, Bardoli Taluka, Valod Mahal, Chikhli taluka, Bulsar East and Pardi East.
						(e) Mandvi North.
						(f) Thana Mahal and Bassein Taluka.
228	...	5	287	292	1,83,080	(g) Palghar Taluka (Mahim Taluka).
162	15,754	242	922	16,918	11,24,755	(h) Dahanu Taluka and Umbergaon Petha.
79	626	273	229	1,128	52,896	(i) Kalyan and Bhiwandi Talukas.
642	17,081	...	34	17,115	11,57,896	(j) Murbad Taluka, Wada Petha and Shahapur Taluka and Mokhada Petha, Jawhar State and rest of the District.
129	2,502	66	41	2,609	102,567	
129	...	...	30,653	30,653	706,086	(l) Panvel Taluka and Bagayat part of Alibag Taluka.
74	...	...	25,540	25,540	468,809	
102	...	...	15,499	15,499	339,092	
35	...	...	19,152	19,152	774,978	(m) Rest of the District and Sudhagudh Mahal.
42	...	...	360	360	37,702	
61	...	...	16,952	16,952	921,890	(n) Akrani Mahal.
8	...	...	148	148	16,053	
64	...	...	3,413	3,413	70,386	
110	...	...	2,814	2814	49,233	
18	...	...	1,961	1,961	40,355	
10,948	36,636	16,435	317,224	370,295	12,332,101	

E. G. TAYLOR,
Commissioner of Excise

APPENDIX

Statement showing the area under Hemp Cultivation issued from and the balances at the Warehouses, etc.,

Name of Taluka in which permitted.	Cultivation. Of Ganja. Number of villages in which permitted.	Of Ganja. Area cultivated.	Of Bhang. Number of villages in which permitted.	Of Bhang. Area cultivated.	Name of the Warehouse in which the Drugs were lodged, etc.	Intoxicating Drugs produced during the year. Ganja.	Bhang.
1	2	3	4	5	6	7	8
Ahmednagar District.		Acres.		Acres.		Mds.	Mds.
Ahmednagar ...	1	75	...	...	Ahmednagar ...	929	...
					Bombay ...	...	...
					Surat ...	...	...
					Ahmedabad ...	...	...
Total ...	1	75	...	...		929	...

Name of the Warehouse in which the Drugs were lodged, etc.	Intoxicating Drugs removed from the Ware: On payment of duty by licensed vendors in British Districts and Indian States. Ganja.	Bhang.	Charas.	To other provinces or other Warehouses in the Province. Ganja.	Bhang.	Charas.
6	18	19	20	21	22	23
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar ...	405	86	...	198	3	...
Bombay ...	96	48	29	3	...	5
Surat ...	13	5	...	...	...	...
Ahmedabad ...	31	17	12	*5	*1	*1
Total ...	545	156	41	206	4	6

* Removed to Drugs Packing Department for

C.

and the Intoxicating Drugs produced, lodged in, and during the year ending 31st March 1940.

Balance at the Warehouse on the 1st April 1939.			Drugs imported from other provinces or brought from other Warehouses in the Province in bond.			Total (Columns 7 to 14).		
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.
9	10	11	12	13	14	15	16	17
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1,963	27	...	...	89	...	2,892	115	...
27	22	22	103	33	28	135	55	50
1	3	...	13	5	...	14	8	...
4	5	1	35	17	15	39	22	16
1,995	57	23	156	144	43	3,080	201	66

house.			Balance at the Warehouse on 31st March 1940.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
For destruction being useless.									
Ganja.	Bhang.	Charas.	Ganja.	Bhang.	Charas.		Ganja.	Bhang.	Charas.
24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs.
479	5	...	1,810	22	...	...	75	30	...
17	4	13	19	3	3	...	120	40	240
1	3	...	...	...	...	...	100	30	...
...	1	...	3	3	3	...	82	8	560
497	13	13	1,832	28	6	...	...	...	...

sale at the Government Depôt in Dry Area.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX D.

Summary of Accounts of the Opium transactions in Indian States during the year 1939-40.

Serial No.	Name of State or Political Agency	Stock on 1st April 1939	Imported from Government Opium Depôts	Confiscated opium	Excess on re-weighment	Total	Sold and consumed
1	2	3	4	5	6	7	8
		Seers	Seers	Seers	Seers	Seers	Seers
1	Rewa Kantha	519	1,010	1	2	1,532	1,071
2	Cambay	96	360	...	...	456	321
3	Other States	538	1,632	...	...	2,170	1,738
	Total for 1939-40 ...	1,153	3,002‡	1	2	4,158	3,130
	„ 1938-39 ...	1,130	3,422	7	5	4,554	3,410

Serial No.	Name of State or Political Agency	Dryage	Stock on 31st March 1940	Population	Rate of licit consumption per head of population	Remarks
	1	9	10	11	12	13
		Seers	Seers		Tolas	
1	Rewa Kantha	4	457	777,976	0·11	
2	Cambay	...	135	87,761	0·29	
3	Other States	11	421	2,711,784	0·05	
	Total for 1939-40 ...	15	1,013	3,577,521	0·07	
	„ 1938-39 ...	1	1,153	3,577,521	0·08	

‡ Besides these, 1,080 and 18 seers of opium were issued to Palanpur and Jaffrabad States respectively during the year.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX E.

APPENDIX

Statement showing Demands, Collections, Refunds, Remissions

Serial No.	District.	Demand of the year.	Arrears out-standing.	Total demand.	Collections made during the year against the total in Column 4.		
					Current.	Arrears.	Total.
	1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	3,37,965	4,238	3,42,203	3,19,758	1,180	3,20,938
2	Kaira ..	3,51,966	...	3,51,966	3,19,073	...	3,19,073
3	Panch Mahals.	2,61,294	17,696	2,78,990	2,38,659	14,685	2,53,344
4	Broach ...	2,21,835	14,822	2,36,657	2,16,424	14,822	2,31,246
5	Surat ...	19,84,296	772	19,85,068	19,58,213	71	19,58,284
6	Thana ...	14,34,920	19,576	14,54,496	13,42,344	10,090	13,52,434
7	Bombay Suburban District.	2,29,852	50,435	2,80,287	2,21,727	31,837	2,53,564
8	Bombay ...	46,21,100	...	46,21,100	45,29,808	...	45,29,808
9	Kolaba ...	5,18,704	33,043	5,51,747	4,92,596	1,023	4,93,619
10	Ratnagiri ...	6,78,350	17,673	6,96,023	5,39.709	6,771	5,46,480
11	Kanara ...	78,127	772	78,899	66,400	374	66,774
12	Dharwar ...	9,00,557	21,503	9,22,060	8,44,522	9,676	8,54,198
13	Belgaum ..	8,01,036	13,519	8,14,555	7,35,051	7,075	7,42,126
14	Bijapur ...	4,22,146	2,295	4,24,441	3,91,692	1,524	3,93,216
15	Sholapur ...	11,22,384	21,949	11,44,333	10,64,586	14,862	10,79,448
16	Satara ...	5,72,827	13,251	5,86,078	5,20,882	1,724	5,22,606
17	Poona ...	20,70,505	47,073	21,17,578	19,35,518	4,622	19,40,140
18	Ahmednagar...	1,83,845	29,973	2,13,818	1,64,381	20,115	1,84,496
19	Nasik ...	6,68,777	7,244	6,76,021	5,98,026	967	5,98,993
20	West Khandesh.	5,74,057	45,472	6,19,529	5,29,965	10,745	5,40,710
21	East Khandesh.	6,19,158	39,166	6,58,324	5,76,379	13,207	5,89,586
	Total ...	1,86,53,701	4,00,472	1,90,54,173	1,76,05,713	1,65,370	1,77,71,083

E.

and Balances of Excise Revenue for the year 1939-40.

Advance collections made in the previous year against current demand.	Remissions and amounts written off as irrecoverable.	Realisable balance (column 4 *minus* columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	Remarks.
8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	
13,848	.....	2,417	15,088	3,36,026	
32,693	.....	.....	21,487	3,40,560	
7,208	.....	18,438	7,768	2,61,112	
5,345	.....	66	264	2,31,510	
25,288	1,261	235	32,326	19,90,610	
65,661	443	35,958	65,382	14,17,816	
5,650	2,475	18,598	.....	2,53,564	
91,292	.....	.....	.....	45,29,808	
26,054	33	32,041	25,955	5,19,574	
1,31,630	789	17,124	1,42,457	6,88,937	
11,726	.....	399	.....	66,774	
48,777	138	18,947	56,311	9,10,509	
27,376	.....	45,053	34,079	7,76,205	
12,112	321	18,792	16,715	4,09,931	
37,113	89	27,733	39,712	11,19,160	
46,695	.....	16,777	48,550	5,71,156	
1,22,006	32,176	23,256	1,28,044	20,68,184	
18,574	1,644	9,104	2,511	1,87,007	
72,167	402	4,459	68,390	6,67,383	
24,749	.....	54,070	29,853	5,70,563	
36,321	232	32,185	44,501	6,34,087	
8,67,485	39,953	3,75,652	7,79,393	1,85,50,476 19,35,792*	* Receipts from Distilleries.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkari Government Establishment under the heads (1) Offences relating relating to Cocaine, and (b) Number of Cases under the Opium

Number.	District.	Cases — Offences relating to			
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.
1	2	3	4	5	6
1	Ahmedabad	90	31	299	12
2	Kaira	444	...	190	3
3	Panch Mahals	1,130	...	181	1
4	Broach	12	82	...	...
5	Surat	7	45	26	...
6	Thana	492	92	445	...
7	Bombay Suburban ...	49	3	52	...
8	Bombay	102	39	419	13
9	Kolaba	73	...	68	1
10	Ratnagiri	12	...	15	3
11	Kanara	29	31	82	...
12	Dharwar	78	2	76	2
13	Belgaum	79	9	139	10
14	Bijapur	66	...	107	...
15	Sholapur	52	...	123	18
16	Satara	48	3	41	3
17	Poona	8	...	79	9
18	Ahmednagar	36	...	65	2
19	Nasik	136	7	57	1
20	West Khandesh	123	43	67	20
21	East Khandesh	25	39	33	8
	Total ... 1939-40 ...	3,091	426	2,564	106
	Total ... 1938-39 ...	3,576	407	1,840	134

F.

Laws in each District of the Bombay Province, detected by to Liquor, (2) Offences relating to Hemp-drugs, and (3) Offences Act investigated, during the year 1939-40.

detected (Abkari).

liquor.		Offences relating to hemp-drugs.					
Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.
7	8	9	10	11	12	13	14
36	468	...	3	572	180	...	755
76	713	...	...	...	...	...	.....
88	1,400	...	...	6	...	...	6
53	147	...	5	4	...	7	16
57	135	...	2	...	...	1	3
48	1,077	...	25	6	2	...	33
12	116	...	...	25	...	...	25
2	575	...	24	669	76	...	769
21	163	...	...	...	1	...	1
.....	30	...	...	...	...	...	.....
36	178	...	23	13	...	4	40
48	206	2	...	1	5	12	20
1	238	1	...	5	3	...	9
1	174	...	...	2	5	...	7
21	214	...	...	4	3	...	7
4	99	...	...	1	8	...	9
8	104	...	...	10	27	...	37
9	112	...	8	63	8	2	101
7	208	...	...	3	1	...	4
18	271	...	2	1	1	...	4
55	160	...	49	23	3	...	75
601	6,788	3	141	1,428	323	26	1,921
998	6,955	6	96	623	150	22	899

APPENDIX

Number.	District.	Cases detected (Abkari) —*contd.*				Total (Abkari).	Cases in which convictions were obtained.
		Offences relating to cocaine.					
		Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	15	16	17	18	19	20
1	Ahmedabad ...	2	2	...	4	1,227	900
2	Kaira ...	...	...	...	...	713	596
3	Panch Mahals ...	...	...	...	...	1,406	1,187
4	Broach ...	...	...	...	...	163	136
5	Surat ...	...	...	...	...	138	116
6	Thana ...	...	...	...	...	1,110	782
7	Bombay Suburban ...	...	...	...	...	141	72
8	Bombay ...	...	...	...	...	1,344	1,066
9	Kolaba ...	...	...	...	...	164	114
10	Ratnagiri ...	...	...	...	...	30	28
11	Kanara ...	...	...	...	...	218	138
12	Dharwar ...	...	...	...	...	226	120
13	Belgaum ...	...	...	...	...	247	210
14	Bijapur ...	...	...	...	...	181	161
15	Sholapur ...	...	...	...	...	221	205
16	Satara ...	...	...	...	...	108	77
17	Poona ...	...	1†	...	1†	142	136
18	Ahmednagar ...	...	...	...	...	213	179
19	Nasik ...	...	...	...	...	212	155
20	West Khandesh ...	...	...	...	...	275	237
21	East Khandesh ...	...	3	..	...	235	153
	Total ... 1939-40 ...	2	3	...	5	8,714	6,763
	Total ... 1938-39 ...	...	4	1	5	7,857	6,204
	Indian States.						
	States under Gujarat Agency.	...	...	...	...	...	...
	States under Southern Maratha Agency.	...	...	..	...	...	...
	Total of Indian States for the year 1939-40.	...	...	...	...	...	...
	Total of Indian States for the year 1938-39.	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1939-40 ...	...	...	...	...	...	...
	Grand Total of British Districts and Indian States for the year 1938-39 ...	...	...	...	...	...	...

† Represents cases detected under the Dangerous Drugs Act.

F—*contd.*

Cases detected (Opium).									Quantity of contraband opium seized.
Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
21	22	23	24	25	26	27	28	29	30
									S. t. gr.
...	44	397	...	2	...	20	...	463	37 15 167½ *0 10 134
...	...	4	...	...	...	...	...	4	0 3 75½
...	...	34	...	1	...	1	...	36	2 68 128
...	...	10	...	12	...	...	...	22	0 15 82
...	...	8	1	4	...	1	...	14	0 17 51
...	...	3	...	27	...	...	...	30	0 26 117
...	...	6	...	...	...	...	...	6	0 4 79½
...	...	458‡	3	16	...	6	...	483	5 57 0
...	...	1	...	...	...	...	...	1	.....
...	...	...	...	...	...	...	...	...	.....
...	...	1	...	...	...	1	1	2	0 0 0½
...	...	...	...	...	...	...	2	2	.....
...	...	...	...	...	...	...	...	...	.....
...	...	...	...	...	...	...	...	...	.....
12	...	3	...	...	...	6	22	43	0 74 125½
...	...	12	...	...	...	1	14	27	0 3 2½ *0 2 61
21	...	12	...	...	...	6	7	46	1 50 131
18	...	78	2	14	...	4	...	116	2 78 152 *0 0 78
...	*2	2	...	1	...	1	...	6	0 9 46 *0 0 31
...	9	2	...	5	...	...	1	17	0 19 1
...	7	1	...	28	...	3	1	40	1 52 103½
51	62	1,032	6	110	...	49	48	1,358	54 15 170½ *0 13 114
41	36*	475	4	63	...	30	39	688	75 7 161 *0 46 64½
1	...	4	...	...	...	...	1	6	1 14 0
...	...	...	...	...	...	1	...	1	0 0 0
1	...	4	...	...	...	1	1	7	1 14 0
...	...	13	...	1	1	...	...	15	6 72 135½
52	62	1,036	6	110	...	50	49	1,365	55 29 170½
41	36	488	4	64	1	30	39	703	82 0 116½

* Madat.

‡ Includes 1 case of possession of Morphine detected under the Dangerous Drugs Act.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX G.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises, and (3) cases where licensees were dealt with by the Excise Staff for contravention of their license in this particular, during the year 1939-40.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises	Cases where licensees were dealt with by the Excise Staff for permitting drunkenness in contravention of their license
	On licensed premises	Elsewhere		
1	2	3	4	5
Ahmedabad	1	75	.....	.....
Kaira	.....	126	.....	.....
Panch Mahals	.....	49	.....	.....
Broach	.....	26	.....	.....
Surat	.....	51	.....	.....
Thana	12	366	.....	.....
Bombay Suburban ...	.....	111	.....	.....
Bombay	.....	864	.....	.....
Kolaba	.....	410	.....	.....
Ratnagiri	.....	13	.....	.....
Kanara	.....	25	.....	.....
Dharwar	.....	27	.....	.....
Belgaum	.....	33	.....	.....
Bijapur	.....	27	.....	.....
Sholapur	.....	36	.....	.....
Satara	.....	22	.....	.....
Poona	2	248	.....	.....
Ahmednagar	.....	11	.....	.....
Nasik	63	16	.....	.....
West Khandesh ...	.....	15	.....	.....
East Khandesh ...	.....	27	.....	.....
Total { 1939-40 ...	78	2,578	.....	.....
Total { 1938-39 ...	165	2,496	.....	2

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX H

APPENDIX

PROVINCIAL

Statistics of Wholesale vend of Foreign Spirits and Fermented

Name of District.	Licenses for Wholesale Vend of Imported Spirits and Imported and Malt Liquors manufactured in India.						
	Number of licenses.	Spirits and Fermented Liquors sold					
		To other licensed vendors.				To the	
		Imported.			Beer made in India.	Import	
		Wines.	Spirits.	Beer.		Wines.	Spirits.
1	2	3	4	5	6	7	8
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Ahmedabad ...	...	...	...	...	...	...	...
Town and Island of Bombay.	42A 40B	16,660	81,525	599,154	11,151	...	...
Belgaum ...	2	...	...	...	2,250	...	...
Poona ...	1	168	3,093	2,530	...	...	...
Total ... 1939-40 ...	45A 43B	16,828	84,618	591,684	13,401	...	...
Total ... 1938-39 ...	52	33,072	120,636	1,412,864	3,954	...	...

A Number of licenses granted f
B Number of licenses granted for

H.

STATEMENT A.

Liquors in the Bombay Province during the year 1939-40.

Fermented Liquors thereunder.		Licenses for Wholesale Vend of Spirits manufactured in the Province to the Trade.			Licenses for Wholesale Vend of Fermented Liquors whether manufactured at a Licensed Brewery or Imported by Land or Sea.					Remarks.
public.			Quantity of spirit sold thereunder.			To other licensed vendors.		To the public.		
ed. Beer.	Beer made in India.	Number of licenses.	To other licensed vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
9	10	11	12	13	14	15	16	17	18	19
Gals.	Gals.		Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	...	...	...	...	...	...	...	...	...	
...	...	...	18,632	...	...	...	...	...	...	
...	2,248	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	
...	2,248	...	18,632	...	...	...	...	...	...	
...	2,576	8	66,038	...	...	...	...	...	...	

1st April 1939 to 31st July 1939.
1st August 1939 to 31st March 1940.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX

PROVINCIAL

Statistics of Retail Vend and Consumption of Foreign during the

Name of District.	FOREIGN SPIRITS AND FERMENTED							
	Sold under Shop Licenses.				Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.				Sales thereunder.			
	Number of Licenses.	Sales thereunder.			Number of Licenses.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1. Ahmedabad ...	2	101	985	2,341	6	26	210	3,078
2. Kaira ...	4	13	331	874	1	2	16	30
3. Panch Mahals .	2	2	73	134	3	25	127	809
4. Broach ...	3	14	262	417	1	1	7	21
5. Surat ...	14	182	2,800	5,463	3	16	180	1,169
6. Thana ...	12	87	1,683	8,364	7	15	1,056	6,107
7. Bombay Suburban.	8	101	679	3,482	19	41	330	3,170
8. Bombay ...	94A 35B	12,093	54,941	251,139	108A 20B	2,266	16,353	121,876
9. Kolaba ...	7	44	228	1,380	4	25	52	312
10. Ratnagiri ...	6	8	151	698	1	8	24	37
11. Kanara ...	6	25	41	440	3	5	19	83
12. Dharwar ...	8	112	440	4,643	3	43	185	1,695
13. Belgaum ...	4	243	880	5,694	8	31	314	4,842
14. Bijapur ...	3	5	56	835	2	2	6	63
15. Sholapur ...	7	48	353	5,535	5	49	186	1,623
16. Satara ...	9	110	378	4,407	7	82	168	758
17. Poona ...	24	1,861	7,372	44,305	43	664	2,689	59,646
18. Ahmednagar ...	7	94	310	2,858	6	228	837	24,507
19. Nasik ...	7	112	607	6,847	16	148	617	9,924
20. West Khandesh	3	4	89	811	1	8	31	38
21. East Khandesh.	6	76	374	2,003	5	46	199	3,238
Total ... 1939-40 ...	236A 177B	15,335	73,033	352,670	252A 164B	3,731	23,606	243,026
Total ... 1938-39 ...	255	21,604	84,728	570,236	291	7,028	26,646	376,644

Note.—Columns 6 to 9 include particulars regarding " Ordinary Refreshment
Columns 10 to 13 include particulars regarding
Besides the sales shown in this statement, 245,087 gallons of denatured
A number of licenses granted for
B number of licenses granted for

I.

STATEMENT B.

Spirits and Fermented Liquors in the Bombay Province year 1939-40.

LIQUORS.				SPIRITS MADE IN INDIA IN PRIVATE DISTILLERIES.							SPIRITS MADE IN OUTSTILLS.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
	Sales thereunder.				Quantity sold.							
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstills.	Quantity sold by them.
10	11	12	13	14	15	16	17	18	19	20	21	22
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
1	...	27	622	1	87	...	5	...	...	...	...	.....
...	...	...	...	...	80	...	...	...	...	...	...	.....
1	...	3	74	...	15	...	...	...	...	...	...	.....
1	...	15	197	...	...	...	...	...	...	...	...	.....
1	...	95	1,556	...	...	...	...	...	...	...	...	.....
1	5	310	3,494	...	...	...	...	...	...	...	...	.....
1	...	81	365	...	...	...	...	...	...	...	...	.....
4A	52	620	7,581	...	17,311	...	955	...	...	...	...	.....
4B												
2	...	9	274	...	146	...	...	...	...	...	...	.....
...	...	...	...	...	67	...	...	...	...	...	...	.....
1	...	1	62	...	10	...	...	...	...	...	...	.....
4	2	46	2,003	...	320	...	...	...	...	...	...	.....
2	2	24	576	...	357	...	...	...	...	...	...	.....
1	4	41	499	...	25	...	...	...	...	...	...	.....
2	...	9	232	...	731	...	...	...	...	...	...	.....
2	4	45	621	...	483	...	...	...	...	...	...	.....
4	9	160	2,924	...	2,686	...	...	...	...	...	...	.....
1	...	3	121	...	262	...	...	...	...	...	...	.....
3	4	90	1,980	...	490	...	...	...	...	...	...	.....
1	...	...	...	...	46	4	...	...	...	...	...	.....
1	1	28	1,509	2	261	...	...	...	...	...	...	
34A	83	1,607	24,690	3	23,377	4	960	...	...	...	...	.....
34B												
35	110	1,520	24,119	2	42,055	...	723	...	...	...	...	.....

Room" and "Canteen Tenant" licenses.
"Dining Cars" and "Steamer" licenses.
spirit were sold during the year under reference.
1st April 1939 to 31st July 1939.
1st August 1939 to 31st March 1940.

E. G. TAYLOR,
Commissioner of Excise.

APPENDIX

Statement showing the number of country liquor shops licensed for of prescribed sale strengths in each British District

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Con	
				1938-	
				40° U.P.	
1	2	3		4	
		1938-39.	1939-40.		Gallons.
1	Ahmedabad ...	...	...		29,188
2	Kaira ...	...	...		 20,322
3	Panch Mahals ...	...	...		 16,836
4	Broach ...	...	...		 7,889
5	Surat ...	...	...	(30° U.P.)	10,540 1,733
6	Thana ...	69	57	(30° U.P.)	68,855 17,190
7	Bombay Suburban District...	1	1		 9,525
8	Bombay ...	...	...		 486,940
9	Kolaba ...	...	...		 34,413
10	Ratnagiri ...	...	...		 19,801
11	Kanara { below Ghat ...	...	...		 13,987
	{ above Ghat ...	...	...	(30° U.P.)	8,720 1,800
12	Dharwar ...	...	...		27,900
13	Belgaum ...	...	...	(30° U.P.)	 27,885
14	Bijapur ...	...	...	(30° U.P.)	94 7,861
15	Sholapur ...	...	...	(30° U.P.)	5,995 1,722
16	Satara ...	...	...	(30° U.P.)	10,077 5,457
17	Poona ...	...	...		41,292
18	Ahmednagar ..	...	...		 11,585
19	Nasik ...	34	33		 9,603
20	West Khandesh ...	16	41		...†.. 10,784
21	East Khandesh ...	35	31		 10,551
	Total ...	155	163		 794,375
				(30° U.P.)	124,120

* In the Redi
† In the Akrani Tract of

J.

the exclusive sale of 60° U.P. spirit and the consumption in terms of the Province, during the year 1939-40.

sumption.

39.	1939-40.	
60° U.P.	40° U.P.	60° U.P.
5	6	7
Gallons.	Gallons.	Gallons.
17,148	8,622	304
(25° U.P.) 223	.....	(25° U.P.) 54
.....	23,903	.....
(25° U.P.) 11,343	.....	(25° U.P.) 7,011
73,024	15,585	63,426
(25° U.P.) 1,825	.....	(25° U.P.) 1,582
10,238	3,428	4,557
(25° U.P.) 6,877	(30° U.P.) 4,856	(25° U.P.) 2,749
69,563	1,154	58,488
(25° U.P.) 2,688	(30° U.P.) 65,447	(25° U.P.) 3,280
156,029	24,534	141,609
(25° U.P.) 1,265	.....	(25° U.P.) 1,142
76,484	3,257	24,389
(25° U.P.) 906	.....	(25° U.P.) 355
10,097	146,688	2,616
(25° U.P.) 3,200	.....	(25° U.P.) 1,434
27,275	38,044	25,985
(25° U.P.) 750	.....	(25° U.P.) 801
55,464	19,259	50,409
4,301*	.....	4,247*
(25° U.P.) 384	.....	(25° U.P.) 459
(25° U.P.) 2,272*		1,147*
515	4,548	201
(25° U.P.) 881	.....	(25° U.P.) 472
8	3,491	.....
(25° U.P.) 418	(30° U.P.) 832	(25° U.P.) 140
7,519	27,629	4,805
(25° U.P.) 1,428	.....	(25° U.P.) 1,939
691	.....	630
(25° U.P.) 3,044	(30° U.P.) 31,165	(25 U.P.) 3,541
2,185	180	2,544
(25° U.P.) 1,094	(30° U.P.) 8,575	(25° U.P.) 1,577
22,493	7,005	26,294
(25° U.P.) 1,326	(30° U.P.) 1,683	(25° U.P.) 1,271
2,884	10,131	2,757
(25° U.P.) 1,734	(30° U.P.) 6,100	(25° U.P.) 2,024
85,394	42,240	83,379
(25° U.P.) 514	.....	(25° U.P.) 613
214	5,231	3
(25° U.P.) 938	.....	(25° U.P.) 366
64,707	10,352	67,215
(25° U.P.) 419	.....	(25° U.P.) 529
176,434	8,024	175,823
27,374†	.....	26,826†
(25° U.P.) 198	.....	(65° U.P.) 18,529
.....	.....	(65° U.P.) 8,718†
102,584	13,699	103,333
(25° U.P.) 1,906	.....	(25° U.P.) 14
992,625	417,004	869,790
		(65° U.P.) 27,247
(25° U.P.) 45,633	(30° U.P.) 118,658	(25° U.P.) 32,501

Out still Area.
West Khandesh District.

E. G. TAYLOR,
Commissioner of Excise.

IMPERIAL

Revenue

[Figures in columns 2

Name of District	Country spirits				
	Duty on distillery spirits	License fees for the sale of distillery spirits	Total receipts from distillery spirits	Receipts from out-stills and other systems	Total receipts from country spirits
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	22,618	44,908	67,526	...	67,526
Kaira ...	74,546	1,02,635	1,77,181	...	1,77,181
Panch Mahals ...	1,69,942	16,009	1,85,951	...	1,85,951
Broach ...	79,694	14,401	94,095	...	94,095
Surat ...	5,38,611	1,75,209	7,13,820	...	7,13,820
Thana ...	6,03,317	2,33,121	8,36,438	...	8,36,438
	22,418	*12,918*	*35,336*		*35,336*
Bombay Suburban District.	1,36,759	41,781	1,78,540	...	1,78,540
Bombay ...	10,93,487	5,64,336	16,57,823	...	16,57,823
Kolaba ...	2,80,546	1,52,731	4,33,277	...	4,33,277
	4,631	*1,503*	*6,134*		*6,134*
Ratnagiri ...	2,41,334	1,41,828	3,83,162	875	3,84,037
Kanara ...	30,628	11,178	41,806	...	41,806
Dharwar ...	2,14,618	1,00,354	3,14,972	...	3,14,972
	10,994	*3,858*	*14,852*		*14,852*
Belgaum ...	2,35,181	84,689	3,19,870	...	3,19,870
	20,724	*9,283*	*30,007*		*30,007*
Bijapur ...	83,458	38,356	1,21,814	...	1,21,814
	5,932	*1,695*	*7,627*		*7,627*
Sholapur ...	1,87,819	92,136	2,79,955	...	2,79,955
	8,323	*4,095*	*12,418*		*12,418*
Satara ...	1,38,286	1,01,225	2,39,461	...	2,39,461
	44,915	*32,961*	*77,876*		*77,876*
Poona ...	6,64,311	3,55,780	10,20,091	...	10,20,091
	17,819	*9,506*	*27,325*		*27,325*
Ahmednagar ...	34,149	38,181	72,330	...	72,330
Nasik ...	2,45,524	2,18,066	4,63,590	...	4,63,590
West Khandesh ...	2,99,462	1,58,900	4,58,362	...	4,58,362
East Khandesh ...	2,50,211	2,17,917	4,68,128	...	4,68,128
Nasik Distillery ...	.....	.....	.....	...	.....
Dhadgaon Distillery...	.....	.....	.....	...	.....
Chowka Distillery ...	.....	.....	.....	...	.....
Total ... 1939-40 ...	56,24,451	29,03,741	85,28,192	875	85,29,067
	1,35,756	*75,819*	*2,11,575*		*2,11,575*
Total ... 1938-39 ...	90,24,997	46,39,698	1,36,64,695	937	1,36,65,632
	1,20,297	*67,154*	*1,87,451*		*1,87,451*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I.

for 1939-40.

to 47 are gross.]

Country Fermented Liquors				Malt liquors		
Tari—Tree tax receipts	Other receipts from tari (license fees, etc.)	Receipts from country fermented liquors, all kinds, other than tari and malt liquors	Total receipts from fermented liquors, other than malt liquors	Duty on beer manufactured in India	License fees for sale of beer manufactured in India or elsewhere	Total receipts from beer
7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	.....	.....	9	...	9
10	...	.....	10	...	...	.....
4,560	2,568	.....	7,128	...	...	.....
1,993	8,337	.....	10,330	...	...	.....
6,92,614	4,99,019	.....	11,91,633	...	...	.....
2,59,535	2,11,718	.....	4,71,273	...	...	.....
2,956	*915*		*3,871*			
12,060	21,234	.....	33,294	...	...	.....
24,783	2,83,955	.....	3,08,738	1,837	1,44,382	1,46,219
12,547	33,029	.....	45,576	...	...	.....
604	*618*		*1,222*			
1,55,951	1,30,901	.....	2,86,852	...	...	.....
5,923	9,441	.....	15,364	...	...	.....
1,21,231	3,10,257	.....	4,31,488	416	746	1,162
6,036	*17,784*		*23,820*			
1,27,045	1,46,883	.....	2,73,928	1,488	3,327	4,815
23,702	*29,024*		*52,726*		*10*	*10*
67,042	1,41,766	.....	2,08,808	...	...	.....
2,452	*4,690*		*7,142*			
95,706	4,13,499	.....	5,09,205	...	...	.....
7,210	*8,847*		*16,057*			
2,162	15,480	.....	17,642	...	...	.....
2,281	*5,978*		*8,259*			
83,754	3,15,409	.....	3,99,163	65	20	85
30	*665*		*695*			
206	1,530	.....	1,736	...	1,968	1,968
8,785	30,780	.....	39,565	...	...	.....
8,107	13,566	.....	21,673	...	...	.....
4,902	23,829	.....	28,731	...	...	.....
...	...	.....	.....	...	...	.....
...	...	.....	.....	...	...	.....
...	...	.....	.....	...	...	.....
16,88,936	26,13,201	.....	43,02,137	3,815	1,50,443	1,54,258
45,271	*68,521*		*1,13,792*		*10*	*10*
22,29,954	39,54,568	.....	61,84,522	2,012	2,34,759	2,36,771
42,597	*88,159*		*1,30,753*			

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL
Revenue for

Name of District	Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)			Total of columns 6, 10, 13 and 16
	Duty on wines and spirits manufactured in India and classed as foreign liquors	License fees for the sale of foreign liquors, generally whether imported or manufactured in India	Total of columns 14 and 15	
1	14	15	16	17
	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	168	11,679	11,847	79,382
Kaira ...	.....	1,680	1,680	1,78,871
Panch Mahals ...	.....	1,310	1,310	1,94,389
Broach ...	374	2,883	3,257	1,07,682
Surat ...	.....	13,624	13,624	19,19,077
Thana ...	.....	14,506	14,506	13,22,217
		55	*55*	*39,262*
Bombay Suburban District.	.....	18,188	18,188	2,80,022
Bombay ...	2,89,545	11,34,477	14,24,022	35,36,802
Kolaba ...	.....	2,555	2,555	4,81,408
				7,356
Ratnagiri ...	.....	1,234	1,234	6,72,123
Kanara ...	.....	1,415	1,415	58,585
Dharwar ...	1	6,406	6,406	7,54,029
		135	*135*	*38,807*
Belgaum ...	543	8,228	8,771	6,07,384
		255	*255*	*82,998*
Bijapur ...	.....	1,269	1,269	3,31,891
				14,769
Sholapur ...	.....	8,936	8,936	7,98,096
		1,144	*1,144*	*29,619*
Satara ...	.....	8,354	8,354	2,65,457
		492	*492*	*86,627*
Poona ...	.....	98,276	98,276	15,17,615
		220	*220*	*28,240*
Ahmednagar ...	.....	14,437	14,437	90,471
Nasik ...	888	16,033	16,921	5,20,076
West Khandesh ...	.....	962	962	4,80,997
East Khandesh ...	317	8,691	9,008	5,05,867
Nasik Distillery ...	.....	.....	.....	.....
Dhadgaon Distillery...	.....	.....	.....	.....
Chowka Distillery ...	.....	.....	.....	.....
Total ... 1939-40 ...	2,91,836	13,75,143	16,66,979	1,46,52,441
		2,301	*2,301*	*3,27,678*
1938-39 ...	7,16,891	13,31,162	20,48,053	2,21,34,978
		2,762	*2,762*	*3,20,966*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*

1939-40—contd.

Duties on medicinal and toilet preparations containing alcohol, opium, etc.			Receipts from Commercial spirits including denatured spirits and medicated wines				
Duty on spirits used in manufacture of medicines and on rectified spirits and absolute alcohol used for medicinal purposes	Duty on spirits used for other commercial, scientific and industrial purposes	Total of columns 18 and 19	License fees for medicated wines	License fees for commercial spirits	Permit fees on denatured spirits	Vend fees on denatured spirits	Total of columns 20 to 21 B
18	19	19A	20	21	21A	21B	22
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
.....	.....	.....	160	220	374	...	754
.....	.....	.....	125	61	...	...	186
26	.....	26	25	156	...	...	181
74,714	3,185	77,899	169	243	...	11,542	11,954
967	.....	967	179	477	3	116	775
.....	.....	.....	...	95	...	...	95
				1			*1*
.....	.....	.....	1	186	...	...	187
1,05,247	67,439	1,72,686	1,736	2,423	...	3,34,872	3,39,031
.....	.....	.....	...	28	5	...	33
.....	.....	.....	...	84	3	...	87
.....	.....	.....	55	74	...	..	129
.....	.....	.....	136	204	...	...	340
.....	.....	.....	...	230	...	...	230
				29			*29*
.....	.....	.....	...	20	5	...	25
.....	.....	.....	...	117	...	...	117
				6			*6*
.....	.....	.....	55	125		...	180
			80	*59*		*212*	*351*
4	50	54	308	164	...	...	472
14	11	25	72	90	...	...	162
.....	.....	.....	...	267	...	...	267
.....	.....	.....	...	6		...	6
.....	118	118	2	16	...	...	18
.....	.....	.....	...	...		...	.....
.....	.....	.....	...	...	...	...	.....
.....	.....	.....	...	...		..	.....
1,80,972	70,803	2,51,775	3,023	5,286	390	3,46,530	3,55,229
			80	*95*		*212*	*387*
1,83,661	38,845	2,22,506	2,490	9,477	...	3,30,963	3,42,930
				83		*243*	*326*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Sale proceeds of Excise Opium		Opium		
	Cost price	Duty (including gain on opium)	Duty on opium other than excise opium	License fees for the sale of opium (wholesale and retail)	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (Druggists' permits)
1	23	24	25	26	27
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	24,409	1,01,209	...	16,392	... ..
	19,845				
Kaira ...	15,421	52,935	...	25,290	.....
	6,615				
Panch Mahals ...	6,229	19,196	...	8,091	.. ...
	13,046				
Broach ..	2,104	13,730	...	2,017	.....
	5,512				
Surat ...	5,455	17,882	...	12,111	.....
	360				
Thana ...	4,190	13,068	...	10,141	.....
Bombay Suburban District.	1,899	11,225	...	7,806	.....
Bombay ...	21,862	1,17,098	...	45,000	.....
	551	*300*			
Kolaba ...	1,250	3,758	...	6,278	.....
Ratnagiri	216	666	..	752	.....
Kanara ...	315	1,184	...	88	.....
Dharwar ...	2,392	7,372	...	4,914	.....
	294	*161*			
Belgaum ...	2,113	6,505	...	3,887	.....
	497	*299*			
Bijapur ...	998	3,076	...	2,829	.....
	487	*265*			
Sholapur ...	26,241	80,405	...	77,252	.....
	5,108	*2,880*			
Satara ...	11,515	35,522	...	41,337	.....
	11,631	*6,330*			
Poona ...	41,145	1,26,949	...	1,42,746	.....
	10,860	*5,910*			
Ahmednagar ...	8,157	25,762	...	21,265	.....
Nasik ...	8,805	26,924	...	35,352	... ..
	239	*130*			
West Khandesh ...	4,690	14,483	...	15,906	.....
East Khandesh ...	10,440	32,211	...	42,676	.....
Nasik Distillery ...	...	.....	...	.....	.....
Dhadgaon Distillery...	...	.....	...	.....	.....
Chowka Distillery ...	...	.....	...	.....	.....
Total ... 1939-40 ...	1,99,855*	7,11,260	...	5,22,130	... ..
	75,346	*16,635*			
Total ... 1938-39 ...	2,72,663	7,28,519	...	7,32,194	.....
	85,916	*16,797*			

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

* Opium exclusive of Rs. 1,875 ... { Cost price ... 449 / Gain ... 1,426 } in respect of the quantities of opium mentioned in column 36 of Imperial Return IV.

1875

RETURN I—*contd.*

Total receipts from opium	Hemp drugs					
	Sale proceeds					
	Ganja		Charas		Bhang	
	Cost price	Duty	Cost price	Duty	Cost price	Duty
28	29	30	31	32	33	34
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,42,010	...	8,036	...	3,876	...	448
19,845		*32,520*		*20,576*		*2,348*
93,646	...	9,900	...	...	...	452
6,615						
33,516	...	2,790	...	...	...	138
13,046						
17,851	...	3,954	...	...	...	28
5,512						
35,448	...	15,102	...	...	...	704
1,021		*2,910*				*152*
27,399	...	11,240	...	...	...	578
		240				*12*
20,930	...	270	...	...	...	20
1,83,960	...	68,423	...	52,290	...	5,760
851		*20,587*				*1,098*
11,286	...	8,930	...	...	...	280
		540				*8*
1,634	...	5,790	...	...	...	56
1,587	...	3,240	...	...	...	.....
14,678	...	58,542	...	...	...	24
455		*3,360*				
12,505	...	41,000	...	...	...	48
496		*5,145*				
6,903	...	28,813	...	...	...	24
752		*1,980*				
1,83,898	....	41,655	...	...	...	1,388
7,968		*2,940*				*4*
88,474	...	59,220	...	...	...	392
17,961		*9,630*				*44*
3,10,840	...	85,230	...	...	...	5,000
16,770		*540*				*12*
55,184	...	17,408	...	...	...	752
		9,330				*688*
71,081	...	39,190	...	...	...	2,016
369						
35,088	...	16,700	...	...	...	1,131
85,327	...	23,115	...	...	...	1,644
.....	...	.....	...	...	...	.....
.....	...	.....	...	...	...	.....
.....	...	.....	...	...	...	.....
14,33,245	...	5,43,548	...	56,166	...	20,883
91,981		*89,722*		*20,575*		*4,346*
17,33,376	...	7,27,391	...	2,63,770	...	30,418
1,02,713		*86,106*		*19,569*		*3,621*

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Hemp drugs—*contd.*				
	License fees, wholesale and retail, from				
	Ganja	Charas	Bhang	Medicinal preparations of Hemp Drugs (Druggists' permits)	Warehouse dues
1	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	4,204	...	...	532	...
Kaira ...	12,170	...	...	88	...
Panch Mahals ...	4,421	...	...	16	...
Broach ...	2,415	...	...	54	...
Surat ...	11,402	...	...	155	...
Thana ...	9,356 *206*	...	...	.....	...
Bombay Suburban District.	968	...	...	.....	...
Bombay ...	54,994	...	...	1,181	...
Kolaba ...	8,506 *246*	...	...	.....	...
Ratnagiri ...	6,273	...	...	97	...
Kanara ...	1,917	...	...	.....	...
Dharwar ...	31,252 *5,182*	...	...	126	...
Belgaum ...	20,036 *3,950*	...	...	.....	...
Bijapur ...	21,346 *1,330*	...	...	.....	...
Sholapur ...	47,073 *4,065*	...	...	121	...
Satara ...	28,437 *13,232*	...	...	82	...
Poona ...	86,444 *5,878*	...	...	219	...
Ahmednagar ...	9,536	...	...	.....	...
Nasik ...	33,083	...	...	88	...
West Khandesh ...	9,057	...	...	43	...
East Khandesh ...	15,802	...	...	47	...
Nasik Distillery ...	.....	...	...	.....	...
Dhadgaon Distillery ...	.....	...	...	.....	...
Chowka Distillery ...	.....	...	...	.....	...
Total ... 1939-40 ...	4,18,692 *34,089*	...	...	2,849	...
Total ... 1938-39 ...	5,41,530 *35,283*	...	...	3,425 *8*	748

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*

Total receipts from hemp drugs	License fees for the sale of cocaine and its allied drugs	Fines and forfeiture	Receipts from Distilleries			
			Fees from distilleries		Sale proceeds of spirits	
			43		44	
40	41	42	Government.	Private.	Government.	Private.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17,096	...	933	.....	...	.....	...
55,444						
22,610	...	1,001	.....	...	.....	...
7,365	...	11,691	.....	...	.....	...
6,451	...	1,771	.....	...	.....	...
27,363	...	647	.....	...	.....	...
3,042						
21,174	...	579	.....	...	.....	...
458						
1,258	...	151	.....	...	.....	...
1,82,648	...	2,472	.....	...	.....	...
21,685						
17,716	...	38	.....	...	.....	...
794						
12,216	...	298	.....	...	.....	...
5,157	...	11	.....	..	.....	...
89,944	...	6	.....	...	.....	...
8,542						
61,084	...	350	.....	...	.....	...
9,095		*159*				
50,183.	...	65	.....	...	.....	...
3,310						
90,237	...	333	.....	...	.....	...
7,009		*17*				
88,131	...	103	.....	...	.....	...
22,906		*90*				
1,76,893	...	515	.....	...	.....	...
6,430		*39*				
27,696	...	494	.....	...	.....	...
10,018						
74,377	...	174	.....	...	.....	...
26,931	...	120	.....	...	.....	...
40,608	...	321	.....	...	.....	...
.....	...	...	.....	...	17,25,827	...
.....	...	...	.....	...	53,068	...
.....	...	...	.....	...	.....	6,600
10,47,138	...	22,073	.....	...	17,78,895	6,600.
1,48,733		*305*				
15,67,282	...	32,789	.....	...	24,18,163	6,861
1,44,587		*200*				

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

IMPERIAL

Name of District	Receipts from Distilleries—*contd.*				Miscellaneous
	Co-operating receipts 45		Miscellaneous receipts 46		
1	Government.	Private.	Government.	Private.	47
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	.....	...	.....	.....	20,562
Kaira ...	.....	...	.....	...	37,651
Panch Mahals ...	.....	...	.....	.....	898
Broach ...	.....	...	.....	.....	2,390
Surat ...	.....	...	.....	.....	2,270
Thana ...	.....	...	.....	.....	6,568 *63*
Bombay Suburban District.	.....	...	.....	.....	1,016
Bombay ...	.....	...	.....	.....	89,673
Kolaba ...	.....	...	.....	.....	943
Ratnagiri ...	.....	...	.....	.....	2,579
Kanara ...	.....	...	.....	.....	1,305
Dharwar ...	.....	...	.....	.....	3,428 *280*
Belgaum ...	.....	...	.....	.....	1,400 *175*
Bijapur ...	.....	...	.....	.....	2,083
Sholapur ...	.....	...	.....	.....	1,715 *125*
Satara ...	.....	...	.....	...	701 *175*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*contd.*

Grand total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1939-40	Remarks
	Refunds	Expenditure as per Imperial Return II		
48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	
2,60,137 *75,289*	3,419	.....	.....	
3,33,945 *6,615*	443	.....	.....	
2,48,066 *13,046*	174	.....	.....	
2,25,998 *5,512*	214	.....	.....	
19,86,546 *4,063*	501	.....	.....	
13,78,032 *39,784*	894	.....	.....	
2,53,564	.....	.....	.....	
45,07,272 *22,536*	1,38,230 *1,03,122*	.....	.....	
5,11,424 *8,150*	20	.....	.....	
6,88,937	227	.....	.....	
66,774	632	.....	.....	
8,62,425 *48,084*	27	.....	.....	
6,82,953 *93,252*	778	.....	.....	
3,91,100 *18,831*	1,194	.....	.....	
10,74,396 *44,764*	172	.....	.....	
4,43,046 *1,28,110*	474	.....	.....	

Indian States is shown in italics below the figures relating to British Districts and is not those figures.

Name of District	Receipts from Distilleries—*contd.*				
	Coopering receipts		Miscellaneous receipts		Miscellaneous.
	45		46		
1	Government.	Private.	Government.	Private.	47
	Rs.	Rs.	Rs.	Rs.	Rs.
Poona ...	.....	...	.....	.....	10,168 *158*
Ahmednagar ...	.....	...	.....	.....	2,957
Nasik ...	.....	...	.....	.....	1,039
West Khandesh ...	.....	...	.....	.....	27,421
East Khandesh ...	.....	...	.....	.....	1,828
Nasik Distillery ...	22,210	...	1,27,209	.....	...
Dhadgaon Distillery..	.....	...	706	.....	...
Chowka Distillery ...	.....	...	.....	172	...
Total ... 1939-40 ...	22,210	...	1,27,915	172	2,18,520 *971*
Total ... 1938-39 ...	25,534	...	1,14,564	158	1,22,966 *1,086*

Note.—The revenue, if any, derived from the excisable articles of different kinds issued to included in

RETURN I—*concld.*

Grand total of columns 2 to 47	Deduct from column 48		Total net Excise Revenue in the year 1939-40	Remarks
	Refunds	Expenditure as per Imperial Return II		
48	49	50	51	52
Rs.	Rs.	Rs.	Rs.	
20,16,552 *51,632*	1,350	.....	.....	
1,76,989 *10,018*	651	.....	.....	
6,67,014 *369*	1,684	.....	.....	
5,70,563	10,337	.....	.....	
6,34,087	588	.....	.....	
.....	.....	.....	.....	
.....	.....	.....	.....	
.....	.....	.....	.....	
1,79,80,421 19,35,792 *5,70,055*	1,62,009 9,955* *1,03,122*	36,68,319	1,60,75,930 *4,66,933*	
2,61,56,827 25,65,280 *5,69,878*	1,62,236 14,092 *1,38,774*	40,64,542	2,44,81,287 *4,31,104*	

Indian States, is shown in italics below the figures relating to British Districts and is not those figures.

* Refunds from Nasik Distillery.

E. G. TAYLOR,
Commissioner of Excise.

IMPERIAL

Expenditure for

Name of District.	Pay of officers and establishment.	Allowances other than rewards.	Supplies and services other than rewards.	
			Construction and repairs of Buildings.	Other charges.
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
Province proper ...	14,43,064	3,41,592	2,590	.....
Nasik Distillery ...	94,701	536	.....	.....
Total for 1939-40 ...	15,37,765	3,42,128	2,590	.....
„ for 1938-39 ...	15,07,702	3,04,781	16,380	.....

Name of District.	Cost of Bhang purchased.	Cost of country spirit purchased.	Assignments and		
			Compensation paid to Indian States in respect of their Abkari and Hemp Drugs leases.	Contribution to Local Boards in lieu of one anna cess on Excise revenue.	Compensation paid to Bombay Municipality.
1	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.
Province proper ...	...	5,439	5,24,041	.....	.....
Nasik Distillery ...	...	.....	.....	.....	.....
Total 1939-40 ...	...	5,439	5,24,041	.....	.....
„ 1938-39 ...	...	5,970	5,31,344	6,185	1,43,750

	Rs.
* Allowances ...	56,251
Contingencies ...	34,768
	91,019

RETURN II.

the year 1939-40.

Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise Department.	Cost of Ganja purchased.	Cost of Charas purchased.
6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.
2,58,355	91,019*	2,76,728	3,591†	.....
5,69,406	.....	.....	.....	.....
8,27,761	91,019	2,76,728	3,591	.....
10,77,103	87,514	3,25,539	.....	.....

Compensations.				
Compensation paid to private parties.	Additions and alterations to plant and machinery.	Depreciation.	Total charges.	Remarks.
16	17	18	19	20
Rs.	Rs.	Rs.	Rs.	
6,647	.....	.....	29,53,066	
.....	30,610	20,000	7,15,253	
6,647	30,610	20,000	36,68,319	
9,742	18,532	20,000	40,64,542	

† Represents the cost of ganja, bhang and charas.

E. G. TAYLOR,
Commissioner of Excise.

IMPERIAL RETURN

Division and District	Manufacture of liquor—Number of				Number of wholesale licenses for the				
	Breweries	Government distilleries	Private distilleries	Outstills	Country spirit	Liquors other than Commercial spirits imported or Manufactured in India and classed as foreign liquor	Commercial spirits including denatured spirits and medicated wines	Opium	Ganja
1	2	3	4	5	6	7	8	9	10
									(a)
Ahmedabad ...	...	...	...	...	...	.....	A 5 B 5	...	A 2 B 2
Kaira ...	...	...	...	...	...	.....	12	...	...
Panch Mahals ...	...	...	...	...	...	.....	1	...	...c
Broach ...	...	...	...	...	...	.....	A 3 B 3 x-1	...	...
Surat ...	...	...	...	...	...	.....	19	...	1
Thana ...	...	...	...	...	...	.....	.....	...	...
Bombay Suburban District	...	...	...	...	...	.....	A 2 B 4 x-5	...	...
Bombay ...	...	...	...	...	...	A 42 B 40	A 70 B 129 x-9	...	A 4 B 4
Kolaba ...	...	...	...	...	...	.....	.....	...	...
Ratnagiri ...	...	...	1	1	...	.....	.....	...	...
Kanara ...	...	...	...	...	...	.....	A 9 B 9	...	...
Dharwar ...	...	...	...	...	...	.....	21	...	3
Belgaum ...	...	...	...	...	...	2	26	...	2
Bijapur ...	...	...	...	...	...	.....	9	...	1
Sholapur ...	...	...	...	...	...	.....	6	...	1
Satara ...	...	...	...	...	...	.....	12	...	2
Poona ...	...	...	...	...	...	1	23	...	3
Ahmednagar ...	...	...	...	...	...	.....	A 11 B 12 x-13	...	...
Nasik ...	...	1	...	...	...	.....	2	...	...
West Khandesh ...	...	1	...	...	...	.....	1	...	1
East Khandesh ...	...	...	...	...	...	.....	7	...	...
Total ...	...	2	1	1	...	A 45 B 48	A 239 B 300	...	A 20 B 20
Total of previous year.	...	2	1	1	...	55 52	256 256	...	20 20

A This represents the number of licenses granted before the introduction of Dry Area or
B This represents the number of licenses granted after the introduction of Dry Area or Total
C Represents Govern ent shops.
H In the Akrani tract of the West Khandesh.
K This represents the number of licenses which remained in force after Ahmedabad was
D Licence granted for the manufacture of gul.
(a) These are combined wholesale licences for the sale of Ganja and Bhang. The licences

x-1 Represents licenses granted for the wholesale sale of medicated wines, Arishtas, Aswas,
x-5 Includes license granted to Chemist for wholesale sale of tonic wines (D. A. 58).
x-9 Includes 58 licenses for the wholesale sale of medicated wines Arishtas, Aswas and
x-13 Includes 1 license for the wholesale sale of medicated wines, Arishtas and Aswas (D.

III—Shops and Licenses.

sale of		Number of tappers licenses	Country liquors—Number of shops licensed for the sale of						
Charas	Bhang		Spirits under distillery system (permanent)	Spirits under distillery system (temporary)	Spirits under outstill system (permanent)	Fermented tari	Unfermented tari	Other country fermented liquors (pachwai, etc.) (Ordinary licenses)	Other country fermented liquors (Home brewing licenses)
11	12	13	14	15	16	17	18	19	20
(a)									
...	...	...	A 36 1C	...	...	A 1	...	...	...
			B 31						
...	...	...	A 69	...	...	...	...	...	...
			B 61 4C						
...	...	...	56	...	...	4	...	...	...
...	...	A 60	A 24	...	...	A 10	...	...	...
...	...	...	103	...	...	151	...	...	...
...	...	A 805	A 174	...	...	A 130	...	...	...
		B 805	B 160			B 130			
...	...	...	A 22	...	...	A 13	...	...	...
...	...	A 391	A 930	...	...	A 124	...	...	...
...	...	76	63	...	...	19	...	...	...
...	...	648	90	...	2	53	...	...	...
...	...	A 107	A 53	...	...	A 66	...	...	...
...	...	136	85	...	...	114	...	...	...
...	...	111	86	...	...	70	...	D 1	...
...	...	111	53	...	...	94	...	...	...
...	...	35	37	...	...	26	...	...	...
...	...	42	45	...	...	11	...	...	...
...	...	61	40	...	...	26	...	...	...
...	...	A 4	A 18	...	...	A 7	...	...	...
		B 1	B 4	...	...	B 1	...	...	...
...	...	65	77	...	...	33	...	...	...
...	...	...	A 116	...	...	13	...	...	...
			H 8						
			90						
			C 26 B						
			H 8						
...	...	...	138	...	...	10	...	...	...
...	...	A 2,652	A 1,615 1C 8H	...	2	A 975	...	1	...
		B 2,091	B 1,219 30C 8H	...	2	B 755			
...	...	3,023	1,744 8 1,718 1 8 K	...	2	1,021 1,021	...	1	...

Total Prohibited Area in the district.
Prohibited Area in the district.

declared a Dry Area from 21st July 1938.

shown against Ahmedabad and Bombay sell Charas also.

and spirituous preparations (form D. A. 58).

spirituous preparations granted in (form D. A. 58).
A. 58).

Foreign liquors—Retail licenses—Number for

Division and District	Malt liquors	Foreign liquors to be consumed on premises and off premises	Foreign liquors to be consumed off premises	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens)	Liquors in canteens	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors)	Foreign liquors—all other special retail licenses
1	21	23	23	24	25	26	27	28
Ahmedabad ...	...	...	A 2 B 2	A 5 B 1	A 1 B 1	A 1 B 1	...	A 39 B 39
Kaira ...	...	...	4	1	...	...	1	6
Panch Mahals ...	...	...	2	3	...	1		8
Broach ...	...	...	A 3	A 1	...	A 1	...	A 6
								B 93 x-2
Surat ...	1	...	12	3	...	1	...	83 c
Thana ...	...	...	A 12	A 7	...	A 1	...	.....
			B 9	B 4		B 1		
Bombay Suburban District	...	...	A 8	A 19	...	A 1	A 8	.....
					B 1			B 160 x-6
Bombay ...	...	A 28	A 62	A 101	A 9	A 5	...	A 350
			B 35	B 4	B 16	B 4		B 1,712 x-10
Kolaba ...	...	...	7	4	...	2	...	1
Ratnagiri ...	...	...	6	1	...	...	...	.....
Kanara ...	...	...	A 6	A 2	...	A 2	...	.....
				B 1				
Dharwar ...	1	3	8	3	...	3	...	.....
Belgaum ...	3	...	4	2	3	2	...	.....
Bijapur ...	...	...	3	1	...	2	...	.....
Sholapur ...	...	...	7	5	...	2	...	7
Satara ...	...	...	9	7	...	2	...	9
Poona ...	1	...	23	29	14	4	...	31
Ahmednagar ...	A 1	...	A 6	A 3	A 3	A 1	...	.....
			B 1	B 2	B 3			B 9 x-14
Nasik ...	...	...	7	10	6	3	...	.....
West Khandesh.	...	...	3	1	...	1	...	.....
East Khandesh .	...	...	6	5	...	1	6	.....
Total ...	A 7	A 31	A 200	A 213	A 36	A 36	A 15	A 489
	B 6	B 3	B 148	B 87	B 44	B 30	B 7	B 2,108
Total of previous year.	8	37	207	244 238 K	41 K 41	38 K 37	345	459 469 K

A This represents the number of licenses granted before the introduction of Dry Area or
B This represents the number of licenses granted after introduction of Dry Area or Total
C Represents Government shops.
(O) These are combined licenses for the sale of Ganja and Bhang.
(P) Thirty-three shops shown against Bombay and 1 Government shop shown against
K This represents the number of licenses which remained in force after Ahmedabad was
x Includes 50 licenses granted to chemists for the sale of brandy, medicated wines and
x-2 Represents 81 licenses granted to registered or approved medical practitioners for and 59 in form D. A. 82) and 12 licenses for the sale by retail of Eau de-Cologne.
x-3 Represents 5 licenses granted to chemist for the sale of brandy, medicated wines and to sale by retail Arishtas, Aswas and spirituous patents medicines (form D. A. 95).
x-4 Represents license granted for the sale of ordinary denatured spirits (form D. A. 3).
x-6 Represents 69 licenses granted for the sale of Eau-de-Cologne (D. A. 84) and 91 licenses
x-7 Represents 9 licenses granted to chemists for the sale of brandy, Rum, Champango, 7 licenses granted to Vaidyas to sale tonic wines (D. A. 79) and 18 temporary licenses granted
x-8 Includes 6 licenses granted to Vaidyas and Hakims for possession and use of Ganja.
x-10 Includes 11 Methyl Alcohol licenses, 1,066 licenses granted for the sale of Eau de-Cologne Champagne, tonic wines, etc. (D. A. 82) and 167 licenses granted to Vaidyas and Hakims for
x-11 Includes 64 licenses granted to chemists for sale of brandy, Rum and Champagne (D. A. 175 licenses granted for the sale of certain spirituous medicinal preparations (D. A. 80) and 18
x-12 Includes 15 licenses granted for the sale of medicated wines including Arishtas and
x-14 Represents licenses granted to medical practitioners for dispensing of brandy, Rum,
x-15 Represents licenses granted for the sale or dispensing of certain tonic, wines, Arishtas
(I) The grant of separate cocaine and Morphia licenses to chemists, druggists and Medical and combined licenses in the new forms D.D. 1, D.D. 2 and D.D. 3, were issued. The licenses

III—Shops and Licenses—*contd.*

sale of				Number of shops licensed for retail sale of				Retail licenses—Number for sale of							
	Rectified spirits and medicated wines (Druggists' permits)		Denatured spirits	Raw opium	Ganja	Charas	Bhang	Opium and its preparations for medical purposes only (Ordinary druggists' permits)		Morphia (Special Druggists' permits)		Hemp drugs for medical purposes only (Druggists' permits)		Cocaine (Druggists' permits)	
	29		30	31	32	33	34	35		36		37		38	
					(O)	(P)			(T)		(T)		(T)		
A	52 x	A	53	A 65	A 18	...	...	A	10	A	173	A	6	...	
B	52 x	B	53	1C	1C			B	10	B	173	B	6		
				B 56	B 15										
				4C	4C										
	5		33	60	26	...	...		2		42		...		...
	1		19	32	7	...	...		1		16		...		...
A	3	A	14	A 16	10	...	...	A	4	A	29		...		...
B	6 x-3	B	3 x-4					B	4	B	29				
	15		45	19	16	...	...		7		50		...		...
	.....	A	32	A 18	A 21	...	...	A	1	A	36		...		...
		B	32	B 17	B 20			B	1	B	36				
				1C	1C										
	.....	A	44	A 3	A 5	...	...	A	1	A	47		...		...
B	34 x-7	B	47	B 3C	B 3C			B	7 x-8	B	65				
A	257	A	553	A 12	A 33	...	...	A	135	A	607	A	102		...
B	708 x-11	B	553	B 5C	B 5C			B	135	B	607	B	102		
	.....		27	11	10	...	...		1		24		17		...
	1		40	7	11	...	...		2		36		28		...
A	14	A	27	A 11	A 26	...	...		.....	A	3	A	1		...
B	27 x-12	B	34							B	3	B	1		
	7		45	16	71	...	...		4		18		12		...
	.....		44	20	54	...	...		3		29		17		...
	.....		24	15	44	...	...		2		2		1		...
	1		80	53	42	...	...		1		39		30		...
	.....		41	45	38	...	...		1		24		1		...
	15		65	46	37	...	...		11		74		1		...
	.. ...	A	30	A 49	A 40	...	...	A	2	A	22	A	3		...
B	8 x-15	B	30	B 15	B 14			B	2	B	22	B	3		
	.....		53	40	38	...	...		1		37		2		...
	.....		24	38	35	...	...		1		16		1		...
	3		45	85	67	...	...		3		23		...		...
A	375	A	1,288	A 661	A 649			A	193	A	1,346	A	222		...
				1C	1C										
B	884	B	1,287	B 575	B 555	...	...								
				13C	13C			B	199	B	1,364	B	222		...
	255		1,313	687	673										
	248 K		1,293 K	673 K	623 K	...	...		181		1,100		270		...
				1	1										

Total Prohibited Area in the district.
Prohibited Area in the district.

Ahmedabad sold Charas in addition to Ganja and Bhang.
declared a Dry Area from 21st July 1938.
spirituous medicinal preparations in the Dry Area (form D. A. 1).
dispensing of brandy, Rum, Champagne, tonic wines, Arishtas and Aswas (32 in forms D. A. 85

spirituous preparations (3 in form D. A. 1 and 2 in form D. A. 79) and 1 temporary license

granted to medical practitioners for dispensing of brandy, Rum, Champagne, etc. (D. A. 82).
tonic wines and spirituous preparations (3 in D. A. 78, 3 in D. A. 79 and 3 in D. A. 80) for the sale of tonic wines, Aswas and Arishtas (D. A. 96).
Bhang and Opium in the manufacture and as ingredients of medicinal preparations (D. A. 91).
(D. A. 94), 115 licenses granted to Medical practitioners for dispensing of brandy, Rum, the sale of Arishtas and Aswas (D. A. 82).
78), 194 licenses granted for the sale of certain tonic wines, Arishtas and Aswas (D. A. 79), temporary licenses for sale by retail of Arishtas, Aswas and spirituous patent medicines (D. A. 96). Aswas.
Champagne, tonic wines, Arishtas and Aswas (D. A. 82).
and Aswas (D. A. 79).
practitioners was in accordance with the Bombay Dangerous Drugs Rules, 1935, discontinued shown in columns 35, 36 and 37 represent D.D. 1, D.D. 2, and D.D. 3 licenses respectively.

E. G. TAYLOR,
Commissioner of Excise.

Name of District.	Country Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1 Ahmedabad	62	...	8,764	349	5,415
2 Kaira	7,133	...	24,543	144	20,134
3 Panch Mahals	1,600	...	16,016	64,860	36,754
4 Broach	2,533	4,663	3,262	4,345	8,859

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices).

spirits.			Foreign liquors.		
Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p. / Rs. a. p.	Rs. a. p.	No fixed selling prices have been prescribed except in areas mentioned in Note A.			
(25° U. P.) 2 13 0 (*a-2*) / (40° U. P.) 6 12 0 (*a-1*) 2 4 0 (*a-2*) (60° U. P.) 4 8 0 (*a-1*) 1 8 0 (*a-2*)	1 14 0		1,222	127	6,041
(25° U. P.) 2 13 0 / (40° U. P.) 2 4 0	1 14 0		347	15	904
(40° U. P.) 3 13 0 (*b-1*) 2 14 0 (*b-2*) (60° U. P.) 2 6 0 (*b-1*) 1 12 0 (*b-2*)	1 14 0		203	27	1,017
(40° U. P.) 5 13 0 (*c*) 4 14 0 (*c-2*) (60° U. P.) 3 14 0 (*c*) 2 10 0 (*c-1*) 3 4 0 (*c-2*) / (25° U. P.) 5 10 0 (*c-1*) (30° U. P.) 6 13 0 (*c*) 5 11 0 (*c-2*)	1 14 0		154	15	635

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

Country

Name of District.	Issues in Imperial gallons.				
	At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
5 Surat	3,397	66,784	1,193	59,141	73,669
6 Thana	1,133	...	24,677	140,680	71,877
	40	...	939	12,922	5,762
7 Bombay Suburban District ...	335	...	3,036	23,325	11,403
8 Bombay	1,389	...	141,330	2,461	86,824
9 Kolaba	808	...	41,185	26,076	35,747
	35	...	933	575	816
10 Ratnagiri	476	...	19,021	50,487	34,623
	1,147*	...	...	4,247*	...

* Kaju and Toddy liquor.

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV.—Consumption (Rates of Duties and Prices)—*contd.*

spirits. Rates of Duty. 6		Cost price per L. P. gallon. 7	Retail price per L. P. gallon. 8	Foreign liquors. Imported liquors. Spirits in Imperial gallons, London proof (N). 9	Wines in Imperial gallons. 10	Malt liquors in Imperial gallons. 11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
(30° U. P.)	(60° U. P.)					
6 12 0 (*d*)	3 14 0 (*d*)					
5 15 0 (*d-1*)	3 6 0 (*d-1*)					
4 8 0 (*d-2*)	2 9 0 (*d-2*)					
3 12 0 (*d-3*)	2 2 0 (*d-3*)	1 15 9	No fixed selling prices have been prescribed except in areas mentioned in Note A.	2,201	198	8,188
3 8 0 (*d-4*)	2 0 0 (*d-4*)					
.....	(40° U. P.)					
.....	5 13 0 (*e*)					
.....	3 15 0 (*e-1*)					
.....	2 7 0 (*e-2*)					
.....	4 14 0 (*e-3*)	1 15 9		1,703	107	17,965
.....	(60° U. P.)					
.....	3 14 0 (*e*)					
.....	2 10 0 (*e-1*)					
.....	1 10 0 (*e-2*)					
.....	3 4 0 (*e-3*)					
.....	(40° U. P.)					
.....	6 12 0	2 0 0		803	142	7,017
.....	(60° U. P.)					
.....	4 8 0					
.....	(40° U. P.)					
.....	7 12 0					
.....	(60° U. P.)	†2 8 0		71,914	14,411	364,456
.....	5 0 0					
	(40° U. P.)					
	5 1 0					
	2 4 0 (R)					
.....	(60° U. P.)	2 0 0		289	69	1,966
	3 6 0					
	1 2 0 (R)					
.....	(40° U. P.)					
.....	4 8 0					
.....	(60° U. P.)	1 15 0		175	16	795
.....	3 0 0					

† Includes Rs. 0-4-0 Town duty.

gallons and not L. P.

are shown in "Black type" below the figures relating to British districts, and not

Name of District.		Issues in Imperial gallons.				
		At strength of				Equivalent at London proof of the total of cols. 2, 3 and 4.
		25° U. P.	30° U. P.	40° U. P.	60° U. P.	
1		2		3	4	5
		Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
11 Kanara ...	Below Ghat ...	470	...	4,495	208	3,133
	Above Ghat ...	128	806	3,407	...	2,704
12 Dharwar		1,990	...	28,313	4,795	20,399
		82	...	1,723	...	1,095
13 Belgaum		3,562	31,758	...	620	25,150
		387	4,640	...	56	3,561
14 Bijapur		1,615	8,839	184	2,655	8,571
		16	858	11	23	628
15 Sholapur		1,279	1,781	7,159	26,683	17,179
		95	125	782	270	736
16 Satara ...		2,003	6,179	10,283	2,812	13,122
		820	4,464	1,272	...	4,503
17 Poona		617	...	41,860	83,377	58,930
		...	...	1,601	1,645	1,619

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

spirits.				Foreign liquors.		
Rates of Duty.		Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
				Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6		7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.				
.....	(40° U. P.)					
.....	2 4 0					
.....	(60° U. P.)					
.....	1 8 0					
(30° U. P.)	(40° U. P.)	1 15 0		61	30	585
2 12 0 (*f-1*)	4 11 0 (*f*)					
.....	2 4 0 (*f-2*)					
.....	(60° U. P.)					
.....	3 2 0 (*f*)					
.....	1 8 0 (*f-2*)					
.....	(40° U. P.)					
.....	6 12 0 (*g*)					
.....	5 13 0 (*g-1*)					
.....	5 7 0 (*g-2*)					
.....	4 11 0 (*g-3*)					
.....	(60° U. P.)	1 12 0		671	157	7,937
.....	4 8 0 (*g*)					
.....	3 14 0 (*g-1*)					
.....	3 10 0 (*g-2*)					
.....	3 2 0 (*g-3*)					
(25° U. P.)	.....					
3 0 0 (*h*)	.....	1 12 0		1,218	276	8,864
(30° U. P.)	(60° U. P.)					
6 4 0 (*h-1*)	3 9 0 (*h-1*)					
(30° U. P.)	(60° U. P.)	1 12 0		103	11	1,397
6 12 0	3 14 0					
.....	(40° U. P.)					
.....	6 12 0 (*i-2*)					
.....	5 13 0 (*i-1*)					
(30° U. P.)	(60° U. P.)	1 13 4		548	97	7,386
6 13 0 (*i*)	4 8 0 (*i-2*)					
.....	3 14 0 (*i*)					
	and (*i-1*)					
.....	(40° U. P.)					
.....	6 12 0					
30° U. P.)	(60° U. P.)	1 13 4		591	196	5,785
6 12 0	4 8 0 (*j*)					
.....	3 14 0 (*j-1*)					
.....	(40° U. P.)					
.....	6 12 0 (*p*)					
.....	4 8 0 (*p-1*)					
.....	(60° U. P.)	1 13 4		10,221	2,534	105,800
.....	4 8 0 (*p*)					
.....	3 0 0 (*p-1*)					

No fixed selling prices have been prescribed except in areas mentioned in Note A.

gallons and not L. P.

are shown in "**Black type**" below the figures relating to British districts, and not

Name of District.	Country Issues in Imperial gallons. At strength of 25° U. P.	30° U. P.	40° U. P.	60° U. P.	Equivalent at London proof of the total of cols. 2, 3 and 4.
1	2		3	4	5
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
18 Ahmednagar	410	...	5,305	...	3,491
19 Nasik	526	...	10,701	67,892	33,972
20 West Khandesh	...	...	7,940	177,074 19,914† 27,337* 8,972*	96,639
21 East Khandesh... ...	...	...	13,988	104,726	50,283
1939-40 ...	32,613	120,810	416,662	874,294 28,886†	718,908
Total ...	1,475	10,087	7,261	15,491	18,720
1938-39 ...	45,748 1,215	125,674 7,884	790,668 6,489	990,094 14,588	992,848 16,159

* Sales in the Akrani area.
† Spirits of 65° U. P.

(N) The figures in columns 9 and 12 are Imperial

spirits. | Foreign liquors.

Rates of Duty.	Cost price per L. P. gallon.	Retail price per L. P. gallon.	Imported liquors.		
			Spirits in Imperial gallons, London proof (N).	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
6	7	8	9	10	11
Rs. a. p. / Rs. a. p.	Rs. a. p.				
..... / (40° U. P.)					
..... / 6 12 0 (*k-2*)					
..... / 5 1 0 (*k*)					
..... / 4 8 0 (*k-1*)	1 13 4	No fixed selling prices have been prescribed except in areas mentioned Note A.	1,150	322	27,486
..... / (60° U. P.)					
..... / 4 8 0 (*k-2*)					
..... / 3 6 0 (*k*)					
..... / 3 0 0 (*k-1*)					
..... / (40° U. P.)					
..... / 5 7 0 (*l*)					
..... / 4 8 0 (*l-3*)					
..... / 3 6 0 (*l-2*)					
..... / 2 4 0 (*l-1*)					
..... / (60° U. P.)	1 13 0		1,314	264	18,751
..... / 3 10 0 (*l*)					
..... / 3 0 0 (*l-3*)					
..... / 2 4 0 (*l-2*)					
..... / 1 4 0 (*l-1*)					
..... / (40° U. P.)					
..... / 3 12 0 (*m*)					
..... / 3 9 0 (*m-1*)					
..... / 2 14 0 (*m-2*)					
..... / 2 8 0 (*m-3*)					
..... / 1 8 0 (*m-4*)					
..... / (60° U. P.)					
..... / 2 4 0 (*m*)	1 13 0		120	12	849
..... / 1 12 0 (*m-1*)					
..... / 1 6 0 (*m-2*)					
..... / 1 0 0 (*m-3*)					
..... / and (*m-4*)					
..... / (40° U. P.)					
..... / 4 8 0 (*n*)					
..... / 4 2 0 (*n-1*)					
..... / 3 3 0 (*n-2*)					
..... / and (*n-6*)					
..... / 2 4 0 (*n-3*)					
..... / and (*n-5*)					
..... / 1 8 0 (*n-4*)					
..... / (60° U. P.)					
..... / 3 0 0 (*n*)	1 13 0		601	123	6,750
..... / 2 8 0 (*n-1*)					
..... / 1 8 0 (*n-2*)					
..... / and (*n-3*)					
..... / and (*n-5*)					
..... / and (*n-6*)					
..... / 1 0 0 (*n-4*)					
.....	.....	...	...	95,609	19,149	600,514
.....	.....	...	...	110,111	28,742	966,931

gallons and not L. P.

Name of District.	Foreign liquors—*contd.*		Commercial spirits.		
	Liquors manufactured in India and classed as foreign liquors.				
	Spirits in Imperial London gallons, proof (N).	Malt liquors in Imperial gallons.	Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
1	12	13	14	15	16
1 Ahmedabad	87	...	5	23,664	...
2 Kaira	80	...	...	3,553	...
3 Panch Mahals	15	...	...	1,541	...
4 Broach	130	...	...	2,025	...
5 Surat	874	...	3	8,805	...
6 Thana	1,346	...	...	5,904	...
7 Bombay Suburban District ...	287	...	...	7,812	...
8 Bombay	17,311	16,140	955	128,115	...
9 Kolaba	146	...	...	1,867	...
10 Ratnagiri	67	...	...	2,892	...
11 Kanara ... Below Ghat ... / Above Ghat ...	10	...	...	1,797	...
12 Dharwar	320	404	...	5,902	...
13 Belgaum	357	2,248	...	10,303	...
14 Bijapur	25	...	...	2,474	...
15 Sholapur	731	4	...	3,433	...
16 Satara	483	1	1	3,152	...
17 Poona	2,686	1,075	13	15,851	...
18 Ahmednagar	262	...	...	3,921	...
19 Nasik	490	...	...	6,209	...
20 West Khandesh	46	...	...	2,629	...
21 East Khandesh	261	...	...	3,238	...
Total ... 1938-39 ...	26,014	19,872	977	245,087	...
Total ... 1937-38 ...	44,838	3,668	753	312,313	...

(N) The figures in columns 9 and 12 are Imperial

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries included in those figures.

IV—Consumption (Rates of Duties and Prices)—*contd.*

Opium and other drugs.									
Issues in seers of excise Opium.	Retail sales in seers of other Opium (e.g., Punjab grown, Punjab Hill States and Malwa).	Wholesale price of Opium to retail vendors per seer.		Average retail price of Opium per seer.	Sales of Morphia in lbs. oz. grs.	Charas.			
		Cost price.	Duty.			Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.
17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.		Lbs. oz. grs.		Rs.	Rs.	
1,329	...	75	...	No fixed selling prices have been prescribed except in areas mentioned in Note B.	3 5 100	68	...	45	No fixed selling prices have been prescribed except in areas mentioned in Note C.
1,080									
839	...	75	...		5 2 13	...	...	...	
360									
339	...	75	...		0 9 165	...	...	...	
710									
115	...	75	...		2 2 52	...	...	...	
300									
297	...	75	...		1 9 1	...	...	...	
36									
228	...	75	...		3 4 29	...	...	...	
103	...	75	...		8 5 174	...	...	...	
1,190	...	75	...		8 13 200	1,215	...	45	
30									
68	...	75	...		0 0 408	...	...	...	
12	...	75	...		0 3 115	...	...	...	
17	...	75	...		0 6 185	...	...	...	
130	...	75	...		5 0 416	...	...	...	
16									
115	...	75	...		7 3 279	...	...	...	
27									
54	...	75	...		0 12 47	...	...	...	
26									
1,428	...	75	...		30 2 145	...	...	...	
278									
627	...	75	...		16 12 319	...	...	...	
633									
2,239	...	75	...		0 12 392	...	...	...	
591									
444	...	75	...		0 5 190	...	...	...	
479	...	75	...		7 13 81	...	...	...	
13									
256	...	75	...		1 12 30	...	...	...	
568	...	75	...		1 1 371	...	...	...	
10,877*	...	...	...		105 10 212	1,283	...	...	
4,100									
13,084	...	...	...		113 2 146	5,977	...	...	
4,461									

gallons and not L. P.
are shown in "**Black type**" below the figures relating to British districts, and not

* Excludes 25 seers of opium issued to Zanzibar.

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
1 Ahmedabad	208	...	30	No fixed selling prices have been prescribed except in areas mentioned in Note C.	67	...
2 Kaira	372 2	...	30		128	...
3 Panch Mahals	129	...	30		81	...
4 Broach	101	...	30		15	..
5 Surat	492	...	30		156	...
6 Thana	401 10	...	30		144 3	...
7 Bombay Suburban District ...	61	...	30		20	...
8 Bombay	2,084	...	30		1,534	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*contd.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs., oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4	No fixed selling prices have been prescribed except in areas mentioned in Note C.	0 7 403	(*a-1*) Ahmedabad City, Cantonment and 6 miles round including the shops of Sarkhej, Naroda, Sabarmati, Odhav, Vatwa, Thaltaj and the shops at Nandej, Adalaj, Kasindra, Wanch, Baroja and Bhuvaldi in the Dascroi Taluka.
			(*a-2*) Rest of the District.
			(*b-1*) Godhra Town Shops.
			(*b-2*) Rest of the district.
4		0 0 104	(*c*) Broach City and five miles round including Ankleshwar Town and Ankleshwar Railway Station.
			(*c-1*) Border shops.
			(*c-2*) Other Non-Border shops.
			(*d*) Surat City shops, Amroli, Katargaon and Rander No. 2 of Chorasi Taluka.
4		0 0 40	(*d-1*) Bhatta, Magdalla, Vesu, Nana-Varachha, Sunwali and Dhav in Chorasi Taluka, Obhla, Olpad Saroli, Bhagwa, Dandi and Pinjrat in Olpad taluka; Khatriwad and Shapurjiwadi in Bulsar town and Kosumba in Bulsar Taluka and Pardi and Umersadi in Pardi Mahal.
			(*d-2*) Sayan in Olpad Taluka; shops in Jalalpur Taluka and Hinglach, Parnera, Magod-Dungri, Untdi, Vaghreeb and Dholai in Bulsar Taluka.
4		0 0 37	(*d-3*) Shops in Chikhli Taluka, Danti, Bodlai, Dulsad, Gadaria, Gumbi, Kanjan, Kaparia, Kalwan, Khajuri, Palan, Rabda, Chichai, Undach and Atgam in Bulsar Taluka; and Rantlav, Ambach, Karaya Rohina, Vaghchhipa, Chival, Goima, Chibhadkatch, Bagwada, Kolak, Vapi and Lawacha in Pardi Mahal.
			(*d-4*) Shops in Mandvi Taluka.
4		0 1 189	(*e*) Thana Mahal and Bassein Taluka.
			(*e-1*) Umbergaon Mahal.
			(*e-2*) Murbad and Shahpur talukas, Wada and Mokhada Pethas and Jawhar State.
			(*e-3*) Rest of the talukas in the District.
4		0 0 44	
4		0 0 55	
4		4 2 200	

in "Black type" below the figures relating to British districts, and not included in those figures.

IMPERIAL RETURN

Name of District.	Opium and Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
9 Kolaba	269 26	...	30	No fixed selling prices have been prescribed except in areas mentioned in Note C.	67 4	...
10 Ratnagiri	202	...	30		16	...
11 Kanara { Below Ghat ... / Above Ghat ... }	158	...	30		1	...
12 Dharwar	1,655 397	...	30		8	...
13 Belgaum	1,044 911	...	30		9	...
14 Bijapur	963 73	...	30		7	...
15 Sholapur	1,312 227	...	30		348 2	...
16 Satara	1,720 684	...	30		76 47	...

Note.—Issues of excisable articles of all kinds to Indian States and Foreign Countries are shown

IV—Consumption (Rates of Duties and Prices)—*contd.*

other drugs—*contd.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs., oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4	No fixed selling prices have been prescribed except in areas mentioned in Note C.	0 0 80	(R) Sugwa Range in Karjat Taluka. (*f*) Above Ghat area excluding Supa Petha and Arbail Shop in Yellapur Taluka. (*f-1*) Supa Petha. (*f-2*) Arbail Shop in Yellapur Taluka. (*g*) Dharwar, Navalgund, Hubli and Gadag talukas, Nargund and Mundergi Pethas except Mundergi shop, 3 rural shops in Ron Taluka viz. Holi-Alur, Hullar and Savadi; Hundgol, Savnur, Ramdurg and Shirhatti States and Gudgeri shop in Gudgeri state.
4		0 3 332	(*g-1*) Kalghatgi, Shiggaon and Hongal talukas; Ranebennur Taluka except 5 border shops (viz. Athani, Kodiyal, Medleri, Mudenur and Tummikathi) Haveri Town shops and Devgeri shop in Haveri Taluka, and Hebbal shop in Gudgeri state.
4		.....	(*g-2*) Naregal shop in Ron Taluka. (*g-3*) Laxmeshwar state, Kod Taluka, Haveri Taluka except Haveri town shops and Devegiri shop. 5 border shops viz. Airani, Kodiyal, Medleri, Mudenur and Tummerkatti in Rennubennur Taluka; 4 shops viz. Ron, Gajendragadh, Nidgundi and Sudi in Ron Taluka and Mundergi shop in Mundergi Petha.
4		0 0 375	(*h*) Kunkumbi Border shop. (*h-1*) Rest of the District. (*i*) Applicable to new and old border shops selling 30° U. P. Liquor.
4		0 0 182	(*i-1*) Applicable to new border shops in the distillation areas selling 40° U. P. liquor. (*i-2*) Kem shop and the remaining shops in the British District and the leased Indian States.
4		.....	(*j*) Shops selling 40° U. P. liquor. (*j-1*) Shops selling 30° U. P. liquor.
4		0 1 193	
4		0 2 99	

In "Black type" below the figures relating to British districts, and not included in those figures

Opium and

Name of District.	Ganja.				Bhang.	
	Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sales in seers of bhang and its preparations.	Cost price per seer.
1	27	28	29	30	31	32
		Rs.	Rs.			Rs.
17 Poona	2,380 303	...	30	No fixed selling prices have been prescribed except in areas mentioned in Note C.	1,202 20	...
18 Ahmednagar	534	...	30		190	...
19 Nasik	1,316	...	30		532	...
20 West Khandesh	430	...	30		142	...
21 East Khandesh	905	...	30		528	...
Total ... 1939-40 ...	16,763 2,633	...	...	...	5,271 76	...
1938-39 ...	22,234 2,326	...	...	...	7,576 85	...

IV—Consumption (Rates of Duties and Prices)—*concld.*

other drugs—*concld.*

Duty per seer.	Retail price per seer.	Sales of Cocaine in lbs., oz. and grs.	Remarks.
33	34	35	36
Rs.		Lbs. oz. grs.	
4	No fixed selling prices have been prescribed except in areas mentioned in Note C.	0 1 124	(*p*) For all shops except Ambegaon shop in Ambegaon Potha. (*p-1*) Ambegaon shop. (*k*) Jamkhed border shop only. (*k-1*) Kopergaon and Akola talukas and Pathardi border shop. (*k-2*) Rest of the district.
4		0 0 342	(*l*) Nasik City. (*l-1*) Point Potha. (*l-2*) Bolthan and Malegaon Kanuad shops. (*l-3*) Rest of the district.
4		0 0 141	(*m*) Dhulia and Sindkheda talukas. (*m-1*) All shops in Shirpur and Shahada talukas except the border shops within 6 miles of the Indian State border. (*m-2*) Nawapur and Nandurbar special area. (*m-3*) Sakri and Nandurbar Taluka except special area. (*m-4*) Border shops in Shirpur, Shahada, Nandurbar and Sakri talukas.
4		0 0 86	(*n*) Bhusawal, Jalgaon and Amalner Towns. (*n-1*) Bhusawal, Jalgaon, and Amalner (excluding Bhusawal, Jalgaon and Amalner Towns) Raver (excluding Pal shop) Erandol, Parola, Yawal and Chopda talukas. (*n-2*) Edlabad Petta. (*n-3*) Pal shop in Raver Taluka.
4		0 0 40	(*n-4*) Shops within 3 miles from the Indian State border in the Pachora (including Bhadgaon Potha) Jamner and Chalisgaon talukas. (*n-5*) Shops within 6 miles and beyond 3 miles of the Indian States border in Pachora (including Bhadgaon Potha) Jamner and Chalisgaon talukas. (*n-6*) Rest of the shops in Pachora Jamner and Chalisgaon Talukas and Bhadgaon Potha.
...	...	5 5 55	
...	...	6 1 159	

NOTE A.

The maximum selling rates per bulk gallon.

	25° U. P.	30° U. P.	40° U. P.	60° U. P.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Ahmedabad	.....	.....	15 12 0	9 12 0	These rates were sanctioned at the Government depots in prohibition area.
Kaira.					
Nadiad	15 0 0	.....	10 8 0	.....	Do.
Kaira, Matar and Mehmedabad.	.....	.....	9 0 0	.....	Do.
Panch Mahals.					
Godhra Town	.....	.....	6 0 0	4 2 0	For bottles.
			7 2 0	5 4 0	For pints.
Dohad, Jhalod, Kalol and Halol urban areas and all urban areas of the Panch Mahals District.	.....	.....	4 8 0	3 0 0	
Broach.					
Palej ... Loose ...	12 0 0	.....	.....	6 0 0	
Bottle ...	12 12 0	.....	.....	6 12 0	
Pipalia and Bhad Bhut. Loose ...	.....	10 8 0	9 0 0	6 0 0	
Bottle ...	.....	11 4 0	9 12 0	6 12 0	
Bombay.	33 0 0	.....	27 0 0	.....	
Kolaba.					
Partially excluded area of Sugwa Range in the Karjat Taluka.	.....	.....	4 8 0	3 0 0	
Ratnagiri.					
Reddi Outstill area ...	4 0 0	.....	.....	3 12 0	
Poona.					
Government Depot at Ghodnadi.	18 12 0	.....	15 0 0	.....	
Nasik.					
Peint Mahal	.....	.....	4 8 0	3 0 0	
West Khandesh.					
Nawapur Petha and part of Nandurbar Taluka (Nawapur-Nandurbar Special Excise Arrangments area.)	.....	.....	.....	.....	
At shops conducted by licenses.	.....	.....	4 8 0	2 10 0	Liquor sold by draught.
At Government liquor depots from 1st May 1939.	.....	.....	.....	3 0 0	A Liquor sold in sealed bottles only.
At Government liquor depots in Nandurbar Taluka (excluding the special area.)	.....	.....	.....	4 8 0	Do.
At Government liquor depots in Shahada Taluka.	.....	.....	.....	4 8 0	Do. A applicable to 65° U. P. liquor also.

NOTE B.

Retail price per seer of opium.

	Rs.	
Ahmedabad	140	Sanctioned at the Government Depots.
Broach.		
Lilotri Bazar shop in Jambusar and Wagra and Palej, Pipalia, Derol and Bhadbhut shops in Broach Taluka.	110	
Price in Prohibition area from 1st September 1939...	120	
Surat.		
Bardoli and Valod Prohibition Area	120	
Thana	160	Sanctioned at the Government Depots.
Bombay Suburban District	160	Do. do.
Bombay	160	Do. do.
Kanara.		
Ankola and Kumta Government Depots and Honavar shop.	120	
In the Dry and Prohibition areas from 1st September 1939.	120	
Ahmednagar.		
Ahmednagar District excluding the Akola Taluka and the Jamkhed Mahal.	160	

NOTE C.

Retail price of Ganja, Bhang and Charas per seer.

	Charas. Rs.	Ganja. Rs.	Bhang. Rs.	
Ahmedabad	140	80	20	
Broach.				
Lilotri Bazar shop Wagra, Bhadbhut and Palej shops.	.....	70	15	
Price in Prohibition area from 1st September 1939.	.....	70	15	
Surat.				
Bardoli and Valod Prohibition area...	.....	70	15	
Thana	.....	80	20	Sanctioned at the Government Depots.
Bombay Suburban District ...	.....	80	20	Do.
Bombay	.....	80	20	Do.
Kanara.				
Ankola and Kumta Government Depots and Honavar shop.	.....	60	15	
In the Dry and Prohibition area from 1st September 1939.	.....	60	15	
Ahmednagar.				
Ahmednagar District excluding the Akola Taluka and the Jamkhed Mahal.	.....	50	10	

E. G. TAYLOR,
Commissioner of Excise.

RP Bk D 16—15

IMPERIAL RETURN No. IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond.

Description of excisable articles.	Imports.													
	Duty paid.													
	From Bangalore.		From Bengal.		From Punjab.		From United Provinces.		From Baroda		From Madras.		From Cochin.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	...	...	...	...	612·3	15,690	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	94 B. Gs.*	...	...	...
Spirits ...	...	...	4·6	118	12·4	318	206	5,271	1,208·2	30,960	130 B. Gs.*	...	...	...
Beer ...	4,764	2,977	...	...	10,593	6,621	...	...	...	...	338 B. Gs.*	...	...	...
Spirituous Medicinal and Toilet preparations.	2·4	12	32·2	161	...	...	2	10	8,481·3	47,144	3·6	18	104	520
Essences ...	...	...	...	...	...	...	...	...	4·4	113	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Imported Foreign Spirits.

Note.—Besides the quantites of Foreign Liquors shown above 15,387 and 55 gallons of Denatured Spirit were imported from Baroda and Rutlam respectivly.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—contd.

	Imports—*contd.*												
	Duty paid—*contd.*								In bond.				
	From Hyderabad Nizam.		From Karachi.		From Ajmeer Merwara.		Total.						
Description of excisable articles.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	From Punjab.	From United Provinces.	From Mysore.	From Baroda.	Total.
1	16	17	18	19	20	21	22	23	24	25	26	27	28
		Rs.		Rs.		Rs.		Rs.					
Rum ...	...	...	...	...	...	...	612·3	15,690	...	2,524	...	...	2,524
Wines ...	...	...	*1 B. Gs.	...	...	...	95 B. Gs.	...	...	...	...	...	...
Spirits ...	...	...	*3 B. Gs.	...	...	...	1,431·2 193 B. Gs.	36,667	420·8	...	19,529	4,113	24,052·8
Beer ...	...	...	*3 Gs.	...	*16 B. Gs.	...	15,357 357 B.Gs.	9,598	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	3·2	16	...	...	...	...	8,628·7	47,881	...	...	...	...	...
Essences ...	...	...	...	...	...	...	4·4	113	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	144 Mds.	...	...	...	144 Mds.
Charas ...	...	...	...	...	...	...	...	...	43 Mds.	...	...	...	43 Mds.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—contd.

Description of excisable articles.	Exports.													
	Duty paid.													
	To													
	Punjab.		United Provinces.		Madras.		Delhi.		Sind.		Bengal.		Central Provinces.	
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.
1	29	30	31	32	33	34	35	36	37	38	39	40	41	42
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Rum ...	...	...	...	...	...	...	...	...	7·6	195	1·5	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	45·3	988	119·8	2,610	28·6	501	29·9	766	52·0	1,204*	16·1	230
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	426	2,130	10·2	51	8·9	61	...	...	...	...	...	...	...	...
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Includes amount of duty on 1·5 P. Gs. of Rum also.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—contd.

Description of excisable articles.	Exports—*contd.*													
	Duty paid—*contd.*		In Bond.											
			To—*contd.*											
	Total.		Madras.	United Provinces.	Punjab.	Central Provinces.	Sind.	Hyderabad Baroda (Nizam)	Baroda.	Mysore.	Indore.	Goa.	Burma.	kaner.
	Quantity.	Amount of duty.												
1	43	44	45	46	47	48	49	50	51	52	53	54	55	5 6
		Rs.												
Rum ...	9·1	195	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	291·7	6,299	...	...	...	1·8	29·3	70·4	...	...	66·0	...	...	22·1
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	445·1	2,242	386·1 85·61*	60·0 65·7*	363·5 229.44*	203·6 662·68*	2,384·3 179·2*	684·15 2,889·69*	1,057·0 196·19*	136·0 2·5*	27·7 22·0*	64·2	29·0	...
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—contd.

Description of excisable articles.	Exports—*contd.*																
	In bond—*contd.*																
	To—*contd.*																
	Kotah.	Jaipur.	Jind.	Udaipur.	Jodhapur.	Central India.	British Baluchistan.	Aundh.	Akkalkot.	Barwani.	Dhar.	Dewas.	Chotta Udaipur.	Gwalior.	Idar.	Jamnagar.	Jodhpur.
1	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73
Rum ...	1·2	...	...	...	21·7	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	30·0	19·5	197·9	2·6	55·7	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	0·4*	38·8*	...	18·5*	...	5·5*	41·2*	30·0*	11·9*	210·0*	206·7*	48·4*	7·7*	6·6*	88·89*	1,121·6*	23·5*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—contd.

Description of excisable articles.	Exports—*contd.*																
	In bond—*contd.*																
	To—*contd.*																
	Junagad.	Jhalwa.	Khatri.	Karwi.	Kushalgadh.	Kolhapur.	Kurundwad.	Kadara.	Miraj.	Mangrol.	Morvi.	Panna.	Porbandar.	Patri.	Rajkot.	Rajpipla.	Raigarh.
1	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90
Rum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous and Medicinal Toilet preparations.	147·7*	30·8*	6·0*	5·3*	31·7*	304·86*	9·9*	5·0*	69·5*	107*	180·9*	151·1*	191·49*	18·3*	5·5*	211·5*	61·1*
Essences	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

IMPERIAL RETURN No. IV-A—*contd.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—contd.

Description of excisable articles.	Exports—*contd.*																
	In bond—*contd.*																
	To—*contd.*																
	Rutlam.	Ramdurg.	Sangli.	Sant.	Siroli.	Banswara.	Dhangadhra.	Jamkhandi.	Phaltan.	Piploda.	Salila.	Shahapur.	Sandur.	Cuteli.	Rajputana and Malwar.	Cambay.	Ichalkaranji.
1	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	11·6*	20·3*	101·7*	13·5*	114·5*	4·4*	138·42*	12·2*	31·2*	9·0*	0·2*	2·1*	5·1*	66·6*	126·4*	65·2*	30·0*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

IMPERIAL RETURN No. IV-A—*concld.*

Imports and Exports of excisable articles of different descriptions from and to other British Indian Provinces (a) on payment and (b) in bond—concld.

Description of excisable articles.	Exports—*concld.*												
	In bond—*concld.*												
	To—*concld.*												
	Bhopal.	Lunawada.	Palanpur.	Bhavnagar.	Mansa.	Wadhwan.	Gondal.	Vijayanagar.	Rajapur.	Varsoda.	Palitana.	Kute.	Makrai.
1	108	109	110	111	112	113	114	115	116	117	118	119	120
Rum ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Wines ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Beer ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Spirituous Medicinal and Toilet preparations.	374·09*	41·1*	113·3*	1,107·04*	5·2*	65·9*	31·5*	13·4*	20·65*	7·28*	79·76*	46·3*	2·9*
Essences ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Perfumed Spirits ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Charas ...	...	...	...	...	...	...	...	...	...	...	...	...	...

* Duty free.

E. G. TAYLOR,
Commissioner of Excise.

Serial No.	Division and District.	Area in square miles.			Population (in thousands).		
		Outstill system.	Distillery system.		Outstill system.	Distillery system.	
	1	2	3		4	5	
			Urban	Rural		Urban	Rural
1	Ahmedabad ...	...	16	3,800	...	384	615
2	Kaira ...	...	57	1,538	...	112	629
3	Panch Mahals ...	...	9	1,597	...	51	403
4	Broach ...	...	5	1,462	...	46	288
5	Surat ...	...	5	1,647	...	182	565
6	Thana ...	...	19	3,402	...	98	738
7	Bombay Suburban ...	...	21	133	...	111	68
8	Bombay ...	...	22	...	...	1,161	...
9	Kolaba ...	...	10	2,150	...	41	587
10	Ratnagiri ...	7	18	3,973	12	54	1,236
11	Kanara ...	...	34	3,915	...	59	359
12	Dharwar ...	...	14·6	4,589·4	...	217	885
13	Belgaum ...	...	15·3	4,633·4	...	108	969
14	Bijapur ...	...	11	5,696	...	86	783
15	Sholapur ...	...	58	4,498	...	212	665
16	Satara ...	...	17	4,891	...	112	1,067
17	Poona ...	...	31	5,326	...	288	881
18	Ahmednagar ...	...	10	6,619	...	69	919
19	Nasik ...	...	21	5,858	...	159	841
20	West Khandesh ...	...	7	5,491	...	94	677
21	East Khandesh ...	...	19	4,532	...	203	1,003
	Total for 1939-40 ...	7	419·9	75,750·8	12	3,847	14,176
	Total of previous year 1938-39 ...	7	419·9	75,750·8	12	3,847	14,176

A. This represents calculations made on the number of licenses granted before the

B. This represents calculations made on the number of licenses granted after the

* This represents calculations made on the number of licenses granted from 1st

† This represents calculations made on the number of licenses remained in force

RETURN V.

Number of square miles per shop.

Country spirit.			Opium.		Ganja.		Charas.		Bhang.	
Out-still area.	Distillery area.									
6	7		8		9		10		11	
	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural	Urban	Rural
...	1·8A	135·6A	1·6A	68·0A	1·6A	422·2A	16·0A	...	...	...
	2·0B	165·2B	1·6B	76·0B	1·6B	422·2B				
...	4·8A	26·95A	7·1	29·6	7·1	85·4	...	...	...	...
...	14·25B	26·95B					...	...	...	...
	2·25	30·71	3·0	55·1	4·5	319·4				
...	0·8A	81·2A	1·0A	132·8A	1·25A	243·66A	...	...	...	...
...	0·5	19·99	0·8	137·25	1·1	149·73	...	...	...	...
...	1·58A	21·0A	4·75A	243·0A	4·75A	200·12A	...	...	...	...
...	1·9A	12·09A	7·0A	...	5·25A	133·0A	...	...	...	...
...	0·09A	...	1·8A	...	0·6A	...	0·6A	...	...	...
			4·4B		4·4B					
...	1·11	39·81	1·7	430·0	2·0	430·0	...	...	...	...
3·5	2·0	49·05	6·0	993·25	4·5	567·86	...	...	...	...
...	4·25A	87·0A	5·66A	783·0A	5·66A	195·75A	...	...	...	...
...	1·12	63·74	2·43	458·94	1·22	77·79	...	...	...	...
...	1·28	62·61	1·91	386·12	1·39	107·75	...	...	...	...
...	1·37	126·58	2·75	517·8	2·75	142·4	...	...	...	...
...	4·1	195·6	6·4	102·2	6·4	136·3	...	...	...	...
...	1·3	152·8	1·4	148·2	1·4	188·1	...	...	...	...
...	1·5	280·3	1·5	213·0	1·6	313·3	...	...	...	...
...	2·5A	472·8A	3·3A	143·9A	3·3A	178·9A	...	...	...	...
		1654·75B		441·27B		472·8B				
...	1·4	94·5	1·4	234·3	1·4	254·7	...	...	...	...
...	0·8	51·3	1·0	177·1	1·0	196·1	...	...	...	...
...	1·3	36·8	1·6	62·1	1·6	82·4	...	...	...	...
3·5	0·95A	64·25A	2·56A	152·11A	2·21A	164·67A	2·92A	...	...	...
	2·48B	70·14B	2·94B	170·22B	2·84B	184·76B				
3·5	0.88*	59·41*	2·4*	147·95*	2·07*	161·19*	0·71*	...	...	...
	0·9†	59·79†	2·56†	148·53†	2·17†	161·19†	1·03†			

introduction of prohibition.

introduction of prohibition.

April 1938 to 20th July 1938.

after Ahmedabad was declared a Dry Area from 21st July 1938.

Serial No.	Division and District.	Number of shops per							
		Country spirit.				Opium.		Ganja.	
		Out-still area.	Distillery area.						
	1	12	13			14		15	
			Urban	Rural		Urban	Rural	Urban	Rural
1	Ahmedabad ...	...	0·2A	0·5A		0·3A	0·9A	0·3A	0·1A
			0·2B	0·4B		0·3B	0·8B	0·3B	0·1B
2	Kaira ...	...	1·07A	0·9A		0·71	0·83	0·71	0·29
			0·36B	0·9B					
3	Panch Mahals ...	...	0·78	1·29		0·6	0·7	0·39	0·12
4	Broach ...	...	1·3A	0·62A		1·09A	0·38A	0·87A	0·21A
5	Surat ...	...	0·6	1·63		0·38	0·2	0·27	0·2
6	Thana ...	...	1·22A	2·19A		0·41A	0·19A	0·41A	0·23A
7	Bombay Suburban ...	...	0·99A	1·62A		0·27A	...	0·36A	0·14A
8	Bombay ...	...	1·99A	...		0·1A	...	0·31A	...
						0·04B		0·4B	
9	Kolaba ...	...	2·2	0·9		1·46	0·09	1·22	0·09
10	Ratnagiri ...	1·67	1·67	0·65		0·56	0·03	0·74	0·06
11	Kanara ...	...	1·36A	1·25A		1·02A	0·14A	1·02A	0·56A
12	Dharwar ...	...	0·6	0·81		0·28	0·11	0·55	0·67
13	Belgaum ...	...	1·11	0·76		0·74	0·12	1·02	0·44
14	Bijapur ...	...	0·93	0·57		0·47	0·14	0·47	0·51
15	Sholapur ...	...	0·66	0·35		0·42	0·66	0·42	0·5
16	Satara ...	...	1·16	0·3		1·07	0·31	1·07	0·24
17	Poona ...	...	0·73	0·22		0·73	0·28	0·69	0·19
18	Ahmednagar ...	...	0·53A	0·15A		0·43A	0·5A	0.43A	0·4A
				0·04B			0·16B		0·15B
19	Nasik ...	...	0·94	0·74		0·94	0·29	0·94	0·27
20	West Khandesh ...	...	1·0	1·6		0·7	0·5	0·7	0·4
21	East Khandesh ...	...	0·7	1·2		0·6	0·7	0·6	0·5
	Total for 1938-39 ..	1·67	1·16A	0·83A		0·43A	0·35A	0·49A	0·32A
			0·44B	0·76B		0·37B	0·31B	0·38B	0·29B
	Total of previous year 1937-1938 ...	1·67	1·24*	0·9*		0·45*	0·36*	0·53*	0·33*
			1·19†	0·9†		0·43†	0·36†	0·5†	0·33†

A. This represents calculations made on the number of licenses granted before the

B. This represents calculations made on the number of licenses granted after the

* This represents calculations made on the number of licenses granted from 1st

† This represents calculations made on the number of licenses remained in force

RETURN V—*contd.*

10,000 of population.				Consumption per 100 of the population in gallons or seers (to two places of decimals).				
Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
16		17		18	19	20	21	22
Urban	Rural	Urban	Rural	Gallons	Seers	Seers	Seers	Seers
0·03A	...	...	...	0·53	0·13	0·02	0·01	0·01
...	...	...	...	2·64	0·12	0·05	...	0·02
...	...	...	...	7·9	0·08	0·03	...	0·02
...	...	...	...	2·8	0·029	0·03	...	0·004
...	...	...	...	9·7	0·04	0·07	...	0·02
...	...	...	...	8·64	0·03	0·05	...	0·02
...	...	...	...	0·68	0·06	0·03	...	0·01
0·31A	...	...	...	7·76	0·1	0·18	0·1	0·13
...	...	...	...	5·38	0·01	0·05	...	0·01
...	...	...	...	2·66	0·001	0·02	...	...
...	...	...	...	1·42	0·005	0·04	...	...
...	...	...	...	1·81	0·01	0·15	...	...
..	...	...	...	2·3	0·01	0·1	...	...
...	...	...	...	0·96	0·006	0·11	...	0.0008
...	...	...	...	1·92	0·16	0·15	...	0·04
...	...	...	...	1·1	0·05	0·15	...	0·01
...	...	...	...	5·06	0·19	0·2	...	0·1
...	...	...	...	0·35	0·04	0·05	...	0·02
...	...	...	...	3·35	0·05	0·13	...	0·05
...	...	...	...	12·36	0·03	0·06	...	0·02
...	...	...	...	4·11	0·05	0·08	...	0·04
0·23A	...	...	...	3·25	0·06	0·09	0·09	0·03
0·31*	...	...	...	5·49	0·07	0·12	0·4	0·04
0·25†								

introduction of prohibition.

introduction of prohibition.

April 1938 to 20th July 1938.

after Ahmedabad was declared a Dry Area from 21st July 1938.

Serial No.	Division and District.	Average taxation per proof gallon or seer in					
		Country spirit (distillery area).			Opium.		
		Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.
	1	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Ahmedabad ...	4·24	8·41	12·65	77·61	12·57	90·18
2	Kaira ...	3·8	5·24	9·04	58·3	27·85	86·15
3	Panch Mahals ...	4·75	0·45	5·2	56·29	23·73	80·02
4	Broach ...	8·52	1·54	10·06	141·55	20·8	162·35
5	Surat ...	7·44	2·42	9·86	60·41	40·92	101·33
6	Thana ...	8·35	2·42	10·77	56·81	44·09	101·9
7	Bombay Suburban ...	11·42	3·49	14·91	109·0	75·79	184·79
8	Bombay ...	12·13	6·26	18·39	93·68	36·0	129·68
9	Kolaba ...	8·3	4·51	12·81	56·1	93·7	149·8
10	Ratnagiri ...	7·53	4·42	11·95	60·55	68·37	128·92
11	Kanara ...	5·15	1·88	7·03	62·32	4·63	66·95
12	Dharwar ...	10·76	5·03	15·79	57·2	38·39	95·59
13	Belgaum ...	9·51	3·43	12·94	58·08	34·7	92·78
14	Bijapur ...	10·04	4·62	14·66	58·04	53·38	111·42
15	Sholapur ...	11·14	5·47	16·61	56·74	54·52	111·26
16	Satara ...	10·66	7·8	18·46	56·56	65·61	122·17
17	Poona ...	11·23	6·01	17·24	56·88	63·95	120·83
18	Ahmednagar ...	9·99	11·18	21·17	61·05	50·39	111·44
19	Nasik ...	7·33	6·51	13·84	56·8	74·58	131·38
20	West Khandesh ...	3·67	1·95	5·62	55·06	60·48	115·54
21	East Khandesh ...	5·05	4·4	9·44	56·11	74·35	130·46
	Total for 1938-39 ...	8·05	4·16	12·21	65·07	47·77	112·84
	Total of previous year 1937-38 ...	8·17	4·67	12·84	65·37	55·65	111·02

* After including receipts

gitized with financial assistance from th
Government of Maharashtra
on 11 July, 2017

RETURN V—*concld.*

Rupees (to two places of decimals).

Ganja.			Charas.			Bhang.			Average total Excise Revenue per head of population (based on column 48 of Imperial Return I).	Remarks.
Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.	Duty.	Vend fee.	Total.		
29	30	31	32	33	34	35	36	37	38	39
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
38·63	20·21	58·84	57·0	...	57·0	6·7	...	6·7	0·26	
26·61	32·72	59·33	...	...	...	3·53	...	3·53	0·45	
21·63	34·27	55·9	...	...	...	1·7	...	1·7	0·55	
39·44	24·11	63·25	...	...	...	1·87	...	1·87	0·67	
30·69	23·17	53·86	...	...	...	4·51	...	4·51	2·67	
28·03	23·33	51·33	...	...	...	4·01	...	4·01	1·65	
15·0	53·77	68·77	...	...	...	1·43	...	1·43	1·42	
32·83	26·39	59·22	43·03	...	43·03	3·75	...	3·75	3·9	
30·28	28·74	58·92	...	...	...	4·18	...	4·18	0·81	
28·66	31·05	59·71	...	...	...	3·5	...	3·5	0·53	
20·51	12·13	32·64	...	...	...	...	...	...	0·16	
35·37	18·88	54·25	...	...	...	3·0	...	3·0	0·78	
39·27	19·19	58·46	...	...	...	5·33	...	5·33	0·63	
29·92	22·17	52·09	...	...	...	3·43	...	3·43	0·45	
31·75	35·88	67·63	...	...	...	3·99	...	3·39	1·23	
34·43	16·53	50·96	...	...	...	5·16	...	5·16	0·38	
35·81	36·32	72·13	...	...	...	4·16	...	4·16	1·73	
32·59	17·86	50·45	...	...	...	3·96	...	3·96	0·19	
29·78	25·14	54·92	...	...	...	3·79	...	3·79	0·66	
38·84	21·06	59·9	...	...	...	7·96	...	7·96	0·74	
25·54	17·46	43·0	...	...	...	3·11	...	3·11	0·53	
32·72	24·98	57·7	43·78	...	43·78	3·96	...	3·96	0·99 1·1*	
32·71	24·35	57·06	44·15	...	44·15	4·01	...	4·01	1·45 1·59*	

from Distilleries.

E. G. TAYLOR,
Commissioner of Excise.

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